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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**DEBTORS' FIFTH OMNIBUS OBJECTION TO
CERTAIN MISCLASSIFIED NON-GOODS 503(B)(9) CLAIMS**

The debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors")¹, hereby

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC

(cont'd)

file the Debtors' Fifth Omnibus Objection to 503(b)(9) claims (the "Non-Goods Claims Objection" or the "Objection"), and hereby move this Court, pursuant to sections 105 and 503(b)(9) of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection. In support of the Objection, the Debtors respectfully state as follows:

(cont'd from previous page)

Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 503(b)(9), Bankruptcy Rule 3007, and Local Bankruptcy Rule 3007-1.

BACKGROUND

A. General Case Background.

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

4. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of on or about March 8, 2009, the going out of business sales had concluded.

B. The 503(b)(9) Bar Date.

5. By order dated November 12, 2008, this Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

6. On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the

Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107) (the "503(b)(9) Bar Date Order").

7. Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the "503(b)(9) Bar Date Notice"). Pursuant to the 503(b)(9) Bar Date Order and the 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to Bankruptcy Code section 503(b)(9) was 5:00 p.m. (PT) on December 19, 2008 (the "503(b)(9) Bar Date").

8. By November 19, 2008, KCC had served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors' known or potential creditors, the Debtors' equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

RELIEF REQUESTED

9. By this Fifth Omnibus Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, pursuant to Bankruptcy Code sections 105(a) and 503(b)(9) and Bankruptcy Rule 3007, reclassifying each of the claims identified on Exhibit B allegedly entitled to administrative priority under Bankruptcy Code section 503(b)(9) and asserted against the Debtors (the "Non-Goods Claims") to general unsecured, non-priority claims.

10. For ease of reference, attached as Exhibit C is an alphabetical listing of all claimants whose Non-Goods Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

11. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Non-Goods Claims. Accordingly, the Non-Goods Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not

the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

BASIS FOR RELIEF REQUESTED

12. Currently, the Debtors are engaged in a thorough review of all claims filed against their estates, including administrative expense claims, to determine the validity of such claims. As part of this process, the Debtors are diligently reviewing claims filed pursuant to Bankruptcy Code section 503(b)(9).

13. After reviewing numerous 503(b)(9) claims, their supporting documentation and the Debtors' books and records, the Debtors have determined that the Non-Goods Claims identified on Exhibit C do not satisfy the requirements of Bankruptcy Code section 503(b)(9).

14. Specifically, the Non-Goods Claims are based on, among other things, payment for: installation services; construction and maintenance services; utility services; advertising services; professional services, including consulting services, legal services, and IT

services; customer services; freight charges; litigation; rental obligations for property leased by the Debtors; employee for wages and benefits; and various taxes. However, none of these categories of claims constitute "goods" provided to the Debtors by the Claimants within the 20 days before the Petition Date.

15. Accordingly, the Debtors object to the classification of these Non-Goods Claims as administrative expenses under Bankruptcy Code section 503(b)(9) and request that all such expenses be reclassified as general unsecured, non-priority claims.

APPLICABLE AUTHORITY

I. THE NON-GOODS CLAIMS ARE NOT CLAIMS BASED ON THE SALE OF GOODS THAT QUALIFY FOR ADMINISTRATIVE EXPENSE PRIORITY UNDER § 503(B)(9).

16. Bankruptcy Code section 503(b)(9) provides in pertinent part as follows:

(b) After notice and a hearing, there shall be allowed, administrative expenses, . . . including . . .

(9) the value of any goods received by the debtor within 20 days before the commencement of the case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

11 U.S.C. § 503(b)(9) (emphasis added).

17. The Fourth Circuit Court of Appeals has repeatedly held that the claimant has the burden of proof on all elements of an administrative expense claim. See, e.g., Ford Motor Credit Co. v. Dobbins, 35 F.3d 860, 866 (4th Cir. 1994) (quoting In re Mid Region Petroleum, Inc., 1 F.3d 1130, 1132 (10th Cir. 1993) ("the party claiming entitlement to administrative expense priority [under § 503(b)] has the burden of proof")); see also In re Wetco Rest. Group, LLC, No. 07-51169, 2008 WL 1848779, *4 (Bankr. W.D. La. Apr. 23, 2008) (the claimant has the "burden to establish that the value of the 20-Day Goods qualifies for administrative expense treatment under section 503(b)(9)").

18. Moreover, in evaluating administrative expense requests, "[t]he presumption in bankruptcy cases is that the debtor's limited resources will be equally distributed among the creditors. Thus, statutory priorities must be narrowly construed." Ford Motor Credit, 35 F.3d at 865 (quoting In re James B. Downing &

Co., 94 B.R. 515, 519 (Bankr. N.D. Ill. 1988); see also City of White Plains v. A&S Galleria Real Estate, Inc. (In re Federated Dep't Stores, Inc.), 270 F.3d 994, 1000 (6th Cir. 2001).

19. This Court should therefore interpret section 503(b)(9) narrowly and in accordance with its plain meaning. See Hartford Underwriters Ins. Co. v. Union Planters Bank, 530 U.S. 1, 6, (2000) "Congress says in a statute is what it means and means in a statute what it says there." (internal quotations omitted)); In re NVR, LP, 189 F.3d 442, 457 (4th Cir. 1999) (holding that the Bankruptcy Code must be interpreted in accordance with its plain meaning using the ordinary understanding of words); In re Amireh, 2008 WL 52706, *4 (Bankr. E.D. Va. 2008) ("The court will not expand the reach of the statute beyond the language chosen by Congress.").

20. Bankruptcy Code section 503(b)(9) plainly provides that only claims for the value of "goods" received by the debtor within the 20 days prior to the Petition Date are entitled to administrative priority treatment. 11 U.S.C. § 503(b)(9) (emphasis added). As

documented below, the Non-Goods Claims identified on Exhibit B are based on something other than the sale of "goods" to the Debtors in the ordinary course of business and, therefore, should be reclassified as general unsecured non-priority claims.

A. Section 503(B)(9) Is Limited To The Value Of "Goods" Sold To The Debtors, Not Services Provided.

21. Consistent with the plain language of the statute, allowed administrative expenses under section 503(b)(9) should only be claims arising from a claimant's sale and delivery of goods to the Debtors, not from the claimant providing services. See Brown & Cole Stores, LLC v. Associated Grocers, Inc. (In re Brown & Cole Stores, LLC), 375 B.R. 873, 878 (B.A.P. 9th Cir. 2007) ("By the plain terms of the statute, a vendor's right to assert an administrative claim is limited [in that] the vendor must have provided goods (not services)"); In re Goody's Family Clothing, Inc., 401 B.R. 131, 135 (Bankr. D. Del. 2009) ("[B]ased upon the distinction between 'goods' and 'services' throughout in the Bankruptcy Code, a claim for an administrative expense under section 503(b)(9) cannot be

a claim for services provided."); In re Samaritan Alliance, LLC, No. 07-50735, 2008 Bankr. LEXIS 1830 at *6-7 (Bankr. E.D. Ky June 20, 2008) (finding section 503(b)(9) inapplicable because claimant provided what was "more properly characterized as a 'service.'"). As one court explained:

§ 503(b)(9) administrative expense priority extends only to the value of goods received by the debtor in the ordinary course of its business within 20 days before the bankruptcy case. It does not extend to the value of the services rendered to a debtor during this 20 day time frame. Nor does it extend to the value of goods that a debtor may have received in this time frame if such goods were not received in the ordinary course of the debtor's business.

In re Plastech Engineered Prods., 394 B.R. 197, 151 (Bankr. E.D. Mich. 2008) (emphases in original).

22. This distinction between goods and services is supported by the fact that in some places the Bankruptcy Code uses the word "goods" and the word "services" separately, see, e.g., 11 U.S.C. §§ 522(d)(3), 524(k)(3)(F), 546(c)(1) ("goods"); 11 U.S.C. §§ 503((b)(4), (5), 326(a), 327(a), 330(a)(1)(A) ("services")), and in other instances the phrase "goods or services". See, e.g., 11 U.S.C. § 101(4A) ("The term

'bankruptcy assistance' means any goods or services sold or otherwise provided" (emphasis added)).²

23. In light of Congress' use of the words "good" and "services", it is clear that Congress distinguished between "goods" and "services." The Supreme Court recognizes, when Congress referenced one, but not the other, the missing term must have been intentionally omitted. See Gozlon-Peretz v. U.S., 498 U.S. 395, 404 (1991) ("Where Congress includes particular language in one section of a statute but omits it in another section of the same Act, it is generally presumed that Congress acts intentionally and purposely in the disparate inclusion or exclusion."). Therefore, "goods", as used in section 503(b)(9), must not include "services".

² Other references include but are not limited to, sections 101(49) ("goods . . . or services"), 507(a)(4)(B) (two references to "goods or services"), 523(a)(2)(C)(i)(I) ("goods or services"), 523(a)(2)(C)(ii)(II) (two references to "goods or services"), 547(a)(2) ("goods [or] services"), and 1104(c)(2) ("goods [or] services").

B. The Term "Goods" In Section 503(b)(9) Should Be Construed In Conformity With The Definition Of "Goods" In The UCC.

24. Although the term "goods" is not defined in the Bankruptcy Code, it must be construed narrowly and consistent with Congressional intent. See Ron Pair Enter., 489 U.S. at 242 (reasoning that statutes should be interpreted based on their plain meaning and in accordance with Congressional intent); see also Ford Motor Credit Co. v. Dobbins, 35 F.3d at 865 (holding that statutory priorities under the Bankruptcy Code must be narrowly construed); In re Federated Dep't Stores, Inc., 270 F.3d at 1000 (noting that administrative expense claims under section 503(b) should be strictly construed). The Debtors submit that the proper meaning of "goods" is that meaning found in section 2-105 of the Uniform Commercial Code (the "UCC").

25. The UCC defines "goods", in pertinent part, as "all things (including specially manufactured goods) which are movable at the time of identification to the contract for sale other than the money in which the price is to be paid . . . and things in action . . .

." UCC § 2-105(1).³ Interpreting the term "goods" contained in section 503(b)(9) in conformity with the UCC's definition of "goods" is supported by the limited legislative history of section 503(b)(9).

26. Specifically, section 503(b)(9) was enacted as part of section 1227 of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 ("BAPCPA"), by which Congress sought to amend the provisions of the Bankruptcy Code that addressed reclamation claims. See BAPCPA, section 1227; see also 11 U.S.C. §§ 546(c) & 503(b)(9); Kenneth N. Klee, Chapter 11 Business Reorganizations: The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 - Business Bankruptcy Amendments, Course No. SK092 ALI-ABA Course of Study Materials (2005)(section 503(b)(9) "appears to be intended to allow certain sellers that do not properly seek reclamation in accordance with section 546(c) to have an administrative expense claim for the value of such goods."). As this Court is well aware, the right to make a reclamation claim is grounded in UCC

³ Virginia has adopted the UCC's definition of "goods." See Va. Code Ann. §8.2-105 (2008).

section 2-702. See Matter of Adventist Living Centers, Inc., 52 F.3d 159, 162 n.1 (7th Cir. 1995) ("The right to reclamation arises under § 2-702 of the U.C.C. That right is both protected and limited by 11 U.S.C. § 546"); see also In re Coast Trading Co., Inc., 744 F.2d 686, 689 (9th Cir. 1984); In re Dana Corp., 367 B.R. 409, 414 (Bankr. S.D.N.Y. 2007); In re Georgetown Steel Company, LLC, 318 B.R. 336, 339 (Bankr. D.S.C. 2004).

27. Consequently, to the extent Congressional intent may be discerned, the legislative history supports limiting section 503(b)(9) to apply only to those claims for the value of "goods" (as defined in the UCC) that could have been, but were not, subject to a valid reclamation claim. Thus, the scant legislative history that exists supports the conclusion that section 503(b)(9) was intended to apply only to a sale of "goods" as the term is used in the UCC.

28. Furthermore, since the enactment of section 503(b)(9), a number of courts have looked to the UCC to determine the meaning of "goods." See In re Goody's Family Clothing Inc., 401 B.R. at 134 ("Use of

the UCC Article 2's definition of "goods" in interpreting section 503(b)(9) is suggested in a leading treatise and has been adopted by bankruptcy courts examining this issue. Given the near unanimous nationwide adoption of Article 2 of the UCC, the Court concludes that the term "goods" in section 503(b)(9) conforms with the meaning given in U.C.C. § 2-105(1); "goods" are something that is "moveable.") (citing In re Plastech Engineered Prods., 397 B.R. 828, 836 (Bankr. E.D. Mich. 2008) (adopting UCC Article 2 definition of goods for 503(b)(9) claims); see also In re Samaritan Alliance, LLC, 2008 WL 2520107, at *3 (Bankr. E.D. Ky. 2008) (same); In re Deer, No. 06-02460, 2008 WL 723982, **1-2 (Bankr. S.D. Miss. June 14, 2007) (adopting UCC Article 9 definition of goods for 503(b)(9) claims); 4 Collier on Bankruptcy ¶ 503.16[1] (15th ed. rev. 2008) ("Goods is not defined in the Code and so the definition used in Article 2 of the UCC is likely to be used")).

29. Additionally, in other contexts, Courts have interpreted the meaning of words in the Bankruptcy Code with reference to the UCC. See In re Price, ___ F.3d ___, 2009 WL 975796, *3 (4th Cir. 2009) (relying on

North Carolina law, which adopted the UCC, to define the Bankruptcy Code's use of "purchase money security interest"); In re Ellingsen MacLean Oil Co., Inc., 834 F.2d 599, 605 (6th Cir. 1987) (relying on UCC to supply the definition for "good faith" contained in 11 U.S.C. § 364(e)); Haywin Textile Prods., Inc. v. Bill's Dollar Stores, Inc. (In re Bill's Dollar Stores, Inc.), 164 B.R. 471, 474 (Bankr. D. Del. 1994)(adopting UCC's definition of the term "receipt" because the Bankruptcy Code does not define the term and the right of reclamation is derived from the UCC).

30. Accordingly, for the reasons set forth herein, the definition of "goods" contained in UCC Article 2 should be used to interpret section 503(b)(9).

C. The Non-Goods Claims Are Based On Services And Other Non-Goods.

31. As noted above, each of the Non-Goods Claims falls into a category that, on its face, appears not to be "goods". Courts addressing these issues have reinforced this conclusion. Specifically, Courts have concluded that the following categories of the Non-Goods

Claims constitute something other than "goods" as that term is used in the UCC:

- (1) utility services. See In re Samaritan Alliance, LLC, 2008 Bankr. LEXIS 1830 at *6-7 (holding that utility company supplies a service and not a good under section 503(b)(9)); see also 11 U.S.C. § 366 (characterizing utilities as providing services and specifically stating that a "utility may not alter, refuse, or discontinue service" on account of a "debt owed by the debtor to such utility for service rendered before [the petition date]);
- (2) advertising services. See In re Deer, 2007 Bankr. LEXIS 4676, *5 (Bankr. S.D. Miss. June 14, 2007) (holding that sale of advertising is not a "good" under the UCC);
- (3) professional services, including consulting services, legal services, and IT services. See R.J. Longo Const. Co., Inc. v. Transit America, Inc., 921 F.Supp. 1295, 1309-10 (D.N.J. 1996) holding that the UCC does not apply to fees for professional services because they are not "goods"); Snyder v. ISC Alloys, Ltd., 772 F.Supp. 244, 252-53 (W.D. PA. 1991) (same);
- (4) freight charges. See In re CFLC, Inc., 166 F.3d 1012, 1015 (9th Cir. 1999) (holding that contract for shipping was not a transaction for the sale of "goods")); and,
- (5) litigation claims. C.f. U.S. Test, Inc. v. NDE Environmental Corp., 196

F.3d 1376, 1383 (Fed. Cir. 1999) (holding that the term "goods" in the UCC does not include commercial tort claims).

32. Moreover, section 503(b), as well as other sections of the Bankruptcy Code, specifically differentiates between the following categories of claims and "goods":

- (1) employee claims for wages and benefits. See 11 U.S.C. § 503(b)(1)(A) (describing post-petition work performed by employees as "services"); see also 11 U.S.C. § 507(a)(5)(A) (describing contributions to an employee benefit plan as being made on account of "services rendered");
- (2) taxes. See 11 U.S.C. § 1104(c)(2) (distinguishing between "goods, services, [and] taxes");
- (3) customer claims. See, generally, 11 U.S.C. § 507(a)(7) (describing the relationship between the debtor and its customers as one by which individuals "purchase, lease, or rent[] property, or purchase [] services . . ." and not by which individuals sell goods to the debtor);
- (4) rental obligations for property leased by the Debtors. See 11 U.S.C. § 365(d)(3); 130 CONG. REC. S8887, S8894-95 (daily ed. June 29, 1984) (remarks of Senator Hatch) (describing background of section 365(d)(3) of the Code) ("These payments include rent

due the landlord and common area charges which are paid by all the tenants according to the amount of space they lease. In this situation, the landlord is forced to provide current services-the use of its property, utilities, security, and other services") (emphasis added); accord In re Best Products Co., Inc., 206 B.R. 404, 407 (Bankr. E.D. Va. 1997) ("Congress enacted § 365(d)(3) to guarantee that landlords would not be placed at a disadvantage for providing post-petition services to the debtor.") (emphasis added); In re Stone Barn Manhattan LLC, 398 B.R. 359, 361 (Bankr. S.D.N.Y. 2008) (describing landlords as service providers).

33. Because Congress was aware of these services and other categories of non-goods and expressly referred to many of them in the same section of the Bankruptcy Code, it is clear that Congress intended to exclude these services and other categories of non-goods from the sale of "goods" specifically referred to in section 503(b)(9). See, e.g., Gozlon-Peretz v. U.S., 498 U.S. 395, 404 (1991) (holding that where Congress includes particular language in one section of a statute but omits it in another section of the same statute, it is presumed that Congress acts intentionally and

purposefully). Therefore, such claims should be reclassified as general unsecured non-priority claims.

D. Various Non-Goods Claims Are Predominantly Based on Services Rendered And Not On The Sale Of Goods.

34. Any Non-Good Claim that is based on a transaction that may in part include "goods" should also be reclassified because the underlying claim arose from a mixed transactions that was predominantly based on services rendered rather than the sale of "goods".

35. Specifically, in determining whether a mixed transaction is a sale of goods, rather than the rendering of services, courts look to the predominant purpose of the transaction; that is, "whether the contract primarily concerns the furnishing of goods or the rendering of services." Princess Cruises, Inc. v. General Elec. Co., 143 F.3d 828, 833 (4th Cir. 1998).

As explained by the Fourth Circuit:

[t]he test for inclusion or exclusion is not whether [the transactions] are mixed but, granting that they are mixed, whether their predominant factor, their thrust, their purpose, reasonably stated, is the rendition of service, with goods incidentally involved (e.g., contract with artist for painting) or is a transaction of sale, with labor incidentally involved

Id., (quoting Bonebrake v. Cox, 499 F.2d 951 (8th Cir. 1974)).

36. In order to discern the predominant purpose of a transaction, courts consider the following factors: "(1) the language of the contract, (2) the nature of the business of the supplier, and (3) the intrinsic worth of the materials." Id.

37. Various Non-Goods claimants filed 503(b)(9) claims based on the installation of equipment; the construction and maintenance of buildings; and the shipment of products to the Debtors for resale in the Debtors' retail stores. The transactions underlying these claims are in the nature of rendering services, not selling goods. Indeed, Courts have held that transactions similar to these Non-Goods Claims were predominantly for services rendered, and not for "goods" sold under the predominant purpose test. See Princess Cruises, Inc. v. General Elec. Co., 143 F.3d 828, 833 (4th Cir. 1998) (holding that contract for installation, repairs, and maintenance is not governed by UCC); BMC Industries, Inc. v. Barth Industries, Inc., 160 F.3d

1322, 1331 n.15 (11th Cir. 1998) ("Although construction contracts typically involve materials that qualify as goods (such as concrete or roofing tiles, for example), the services element of such contracts is usually held to be dominant."); Imperial Woodworking Co. v. Christian Bernard Stores Corp., 1985 WL 2712, *5 (N.D. Ill. 1985) ("The UCC does not expand the concept of sale of goods to include a construction contract even though goods are thereby furnished and incorporated into a structure."); In re CFLC, Inc., 166 F.3d 1012, 1015 (9th Cir. 1999) (holding that contract for shipping was not a transaction for the sale of "goods"). As such, these Non-Goods Claims involving mixed transactions are not sales of goods under the UCC and, thus, not entitled to administrative expense priority under Bankruptcy Code section 503(b)(9).

II. THE NON-GOODS CLAIMS SHOULD BE RECLASSIFIED.

38. Bankruptcy Code section 105 provides in pertinent part that "[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a).

39. In order for the Debtors to efficiently and expeditiously craft a comprehensive plan of liquidation, it is essential for the Debtors to establish the proper liabilities asserted against them. Indeed, it is even more critical that the Debtors confirm the administrative liabilities that can be properly asserted against the Debtors' estates. In order to achieve the imperative of finality required by the claims process, the Debtors request that the Non-Goods Claims be reclassified at this time to general unsecured non-priority claims.

40. As noted above, the Debtors reserve their rights to file objections to the Non-Goods Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits.

NOTICE AND PROCEDURE

41. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit B and C, and to other parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local

Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order").

42. Furthermore, the Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rules 3007, 7004, and 9006; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto at least 30 days before the hearing date; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases at least 30 days before the hearing date. The Debtors are serving the Claimant with this Objection and the Exhibit(s) on which the Claimant's claim is listed.

43. To the extent any Claimant timely files and properly serves a response to this Objection by June [], 2009 as required by the Case Management Order and

under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at the June 23, 2009 Omnibus Hearing, and thereafter schedule the matter for a future hearing as to the merits of this Objection to such Non-Goods claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, reclassifying as a general unsecured non-priority claim in the same amount as the asserted Non-Goods Claim.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

44. This Objection complies with Bankruptcy Rule 3007(e) in that this Objection includes 357 claims, which are all listed on Exhibit C. See Rule 3007(e)(1) and (2). Additionally, the Debtors submit that this Objection is filed in accordance with this Court's Order Establishing Omnibus Objection Procedures and Approving

the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

WAIVER OF MEMORANDUM OF LAW

45. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

46. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter the Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER & May 12, 2009 FLOM, LLP
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Counsel for Debtors and Debtors in Possession

EXHIBIT A

Gregg M. Galardi, Esq.	Dion W. Hayes (VSB No. 34304)
Ian S. Fredericks, Esq.	Douglas M. Foley (VSB No. 34364)
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- and -

Chris L. Dickerson, Esq.
SKADDEN, ARPS, SLATE, MEAGHER &
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333 West Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

Counsel to the Debtors and
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**ORDER SUSTAINING DEBTORS' FIFTH OMNIBUS OBJECTION TO
CERTAIN MISCLASSIFIED NON-GOODS CLAIMS**

THIS MATTER having come before the Court on the
Debtors' Fifth Omnibus Objection to Certain
Misclassified Non-Goods Claims (the "Non-Goods Claims
Objection" or the "Objection"), which requested, among

other things, that the claims specifically identified on Exhibit B attached to the Objection be reclassified as general unsecured non-priority claims for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is GRANTED.
2. The Claims identified on Exhibit A - Non-Goods Claims as attached hereto and incorporated herein, are reclassified as general unsecured non-priority claims.
3. The Debtors' rights to amend, modify, or supplement the Fifth Omnibus Objection, to file

additional objections to the Non-Goods Claims (filed or not) that have been or may be asserted against the Debtors, and to seek reduction of any Claim to the extent such Claim has been paid, are preserved.

Dated: Richmond, Virginia
June_____, 2009

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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Counsel to the Debtors
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CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley
Douglas M. Foley

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
A TO Z COMMERCIAL KITCHEN SVCS	604	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
A&E TELEVISION NETWORK	924	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
A1 MOWING & SNOW REMOVAL	986	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AAA FLOOR CARE INC	1189	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AC SUPPLY	1000	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ACW SWEEPING & CLEANING SVCS	1268	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AIRE SERV OF SEMINOLE CO	874	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALBANY TIMES UNION	837	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALBEMARLE COUNTY SERVICE AUTHORITY	946	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALLIED BEARINGS SUPPLY CO	645	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALTOONA CITY AUTHORITY	826	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ALTOONA CITY AUTHORITY	824	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AMERICAN WATER SERVICE INC	1289	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AMERICAN WATER SERVICE INC	1291	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AMERICAN WATER SERVICE INC	1288	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AMERICAN WATER SERVICE INC	1290	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AMERICAN WATER SERVICE INC	1287	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AMERICAN WATER SERVICE, INC	1286	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ANN ARBOR NEWS, THE	364	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ARKANSAS DEMOCRAT GAZETTE	1045	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ARNEL COMPRESSOR CO	1495	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ATHENS BANNER HERALD	1182	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ATSWA	866	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUGUSTA CHRONICLE, THE	1184	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUSTIN AMERICAN STATESMAN	1046	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
AUTOMATED BUILDING COMPONENTS	1041	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BAGBY ELECTRIC OF VA INC	779	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BAILIWICK DATA SYSTEMS INC	1333	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BAKERSFIELD CALIFORNIAN	661	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BANGOR DAILY NEWS	504	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BANGOR WATER DISTRICT	822	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BENNER MECHANICAL & ELECTRICAL	862	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BOARD OF WATER AND LIGHT	851	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BOOTH NEWSPAPERS INC	600	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BRADENTON HERALD, THE	884	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BROADWAY NATIONAL SIGN & LIGHTING	1337	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BROWNSVILLE PUBLIC UTILITIES BOARD	1395	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BURLINGTON FREE PRESS, THE	1012	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
BUSTILLO HERNANDEZ, ROBERTO	998	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
BUTLER PUBLISHING CO INC, TB	257	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CAPITAL GAZETTE NEWSPAPERS	215	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CARY, TOWN OF	654	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHARLESTON NEWSPAPERS	254	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHARLOTTE COUNTY UTILITIES	462	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHARLOTTE SUN	1192	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHATTANOOGA PUBLISHING CO INC	757	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHICAGO TRIBUNE	1171	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CHRONICLE TELEGRAM, THE	425	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF AMARILLO, TX	895	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF COON RAPIDS, MN	801	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF CORAL SPRINGS, FL	1213	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF FALLS CHURCH, VA	1361	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF GARLAND UTILITY SERVICES	1006	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF HICKORY, NC	660	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF MAPLE GROVE MN	222	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF MONTEBELLO, CA	349	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF PORTLAND OREGON	1473	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF REDDING, CA	1315	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF TACOMA	931	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF VICTORVILLE, CA	1683	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY OF WEBSTER, TX	637	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITY UTILITIES FORT WAYNE, IN	252	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CITYSEARCH	687	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CLACKAMAS RIVER WATER	1684	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CLARKSVILLE DEPARTMENT OF ELECTRICITY	1269	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COAST NEWS GROUP	541	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COLLECTIVE MEDIA	1699	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COLORADO SPRINGS, CITY OF	982	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COLUMBIAN, THE	1142	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COLUMBUS WATER WORKS	577	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COMPETITIVE MEDIA REPORTING	1869	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COMPETITIVE MEDIA REPORTING	844	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
COMPETITRACK INC	1176	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONCORD MONITOR	948	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONCORD, CITY OF	1241	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONNEXUS ENERGY	1061	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONSTRUCT INC	967	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CONTRA COSTA TIMES INC	870	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
CORAL SPRINGS, CITY OF	1375	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
CROMER EQUIPMENT CO	868	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAILY JOURNAL	496	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAILY NEWS	679	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAILY NEWS RECORD	685	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAILY NEXUS	684	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAILY PRESS	1355	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAILY PROGRESS, THE	1187	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAILY REPUBLIC, THE	799	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAKOTA ELECTRIC ASSOCIATION	858	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAKOTA ELECTRIC ASSOCIATION	413	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DATABASE GROUP, THE	396	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAYTON DAILY NEWS	1377	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DAYTON POWER & LIGHT	923	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DENTON PUBLISHING COMPANY	1414	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DENVER NEWSPAPER AGENCY	791	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DOOTHAN UTILITIES	1197	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
DUBMAX	665	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EL MENSAJERO NEWSPAPERS LLC	596	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ELECTRIC CITY UTILITIES/CITY OF ANDERSON	592	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ELITE 1 ELECTRIC INC	656	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EMERALD LANDSCAPE	540	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ENTERPRISE RECORD	853	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ENTERTAINMENT PUBLICATIONS LLC	11697	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ERIE TIMES NEWS	1381	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EURO RSCG CHICAGO	1299	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EVENING POST PUBLISHING COMPANY DBA THE POST AND COURIER	11804	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EVENING TELEGRAM, THE	641	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EXPONENT & TELEGRAM	450	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
EXPRESS NEWS	835	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FAUSNIGHT STRIPE AND LINE INC	1228	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FAYETTEVILLE PUBLISHING CO	381	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FLORIDA TIMES UNION, THE	1074	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FLOYD & SONS INC	546	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FORT COLLINS, CITY OF	859	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FORT WAYNE NEWSPAPERS	703	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FORTE COMMERCIAL SERVICES LLC DBA LONE STAR FLOORS	1437	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FOSTERS DAILY DEMOCRAT	991	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FS COMMERCIAL LANDSCAPE INC	498	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
FUEL CREATIVE INC	1133	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FULLERTON, CITY OF	1388	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
FULLERTON, CITY OF	1387	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
G & W SERVICE CO LP	11556	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
G & W SERVICE CO LP	11769	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
G & W SERVICE CO LP	1332	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GANNETT CENTRAL NEW YORK NEWS	1089	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GAZETTE NEWSPAPERS	800	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GAZETTE NEWSPAPERS, THE	1159	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GAZETTE TELEGRAPH	1150	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GORDON PAINTING CO INC	552	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GORILLA NATION MEDIA	811	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GRAND RAPIDS PRESS	590	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GRANITE TELECOMMUNICATIONS	1098	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GRAPHIC COMMUNICATIONS	1053	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GREATER DETROIT NEWSPAPER	674	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GREEN MOUNTAIN POWER GMP	820	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GREENE COUNTY SANITARY DEPT	1214	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
GREENWICH, TOWNSHIP OF	1410	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HARRISONBURG ELECTRIC COMMISSION	445	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HARTFORD COURANT, THE	475	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HD SPORTS GUIDE COM	810	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HELIX WATER DISTRICT	1271	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HERALD DISPATCH	605	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HERALD MAIL CO	717	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HERALD, THE	469	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HICKORY, CITY OF	659	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
HUNTSVILLE TIMES, THE	616	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
IDAHO STATESMAN, THE	653	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ILLUMINATING CO, THE	167	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
IMPACT INSTALLATIONS INC	422	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
IMPRESSIONS MARKETING GROUP	860	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
INDURON PROTECTIVE COATINGS	179	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JAMES RIVER GROUNDS MGMT INC	1390	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JAMES RIVER IRRIGATION INC	1383	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JANIS, ROSE ANN	882	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JOHNSON CITY PRESS	1034	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JONESBORO SUN, THE	1406	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JOURNAL & COURIER	471	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
JOURNAL NEWS	1378	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JOURNAL PUBLISHING CO INC, THE	583	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
JR HEINEMAN & SONS INC	626	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KCAL TV	585	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KCPQ TV	11699	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KCPQ TV	1002	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KDAF CW33	1048	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KEENE SENTINEL, THE	495	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KFMB TV	1219	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KICU TV	962	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KILLEEN DAILY HERALD	458	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KIRO TV	951	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KMGH TV	460	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KRCW TV	1001	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KRCW TV	11718	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KRIV TV	1422	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KRON TV	1170	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KTCA INC	489	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KTRK TV	1141	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KTVU TV	1397	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KTXH TV	1318	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
KUSI TV	956	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LAKE COUNTY	11767	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LCEC LEE COUNTY ELECTRIC COOPERATIVE	886	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LEAF	629	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LINCOLN JOURNAL STAR	1456	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LIVERMORE, CITY OF	917	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LONGVIEW NEWS JOURNAL	1073	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LOS ANGELES CO WATERWORKS	143	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LOS ANGELES TIMES	1175	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LOWELL SUN, THE	823	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
LUBBOCK AVALANCHE JOURNAL	894	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
M A D EXTERMINATORS INC	852	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MADISON NEWSPAPER	502	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MAGNUS MAGNUSSON INC	760	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MARTIN COUNTY UTILITIES	1087	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MCCALL HANDLING CO	646	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MCKEE, BOB	11768	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MEDIA GENERAL ALABAMA	1070	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
MEDIA GENERAL INC	1135	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MERCURY, THE	554	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MERRIMACK VALLEY CORP	463	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MIDAMERICAN ENERGY COMPANY	1245	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MIDLAND, CITY OF	825	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MILWAUKEE PRESSURE WASH	1276	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MINER FLEET MANAGEMENT GROUP	1094	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MOBILE AREA WATER & SEWER SYSTEM MAWSS	507	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MONTGOMERY TOWNSHIP MUNICIPAL	1163	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MONTGOMERY TOWNSHIP MUNICIPAL	1164	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
MUSKEGON CHRONICLE	589	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NATICK, TOWN OF	1151	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEWS & RECORD	601	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NEWSPAPER AGENCY CORPORATION	892	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NORTH COUNTY TIMES	1174	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NORTH WALES WATER AUTHORITY	449	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
NORTHWEST ARKANSAS DEMOCRAT	237	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
OAHU AIR CONDITIONING SERVICE	1346	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
OG&E	1080	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
OHIO EDISON	168	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
OMEGA WASTE MANAGEMENT INC	1392	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
OREGONIAN PUBLISHING CO, THE	840	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ORTHODONTIC CENTERS OF VIRGINIA INC	11579	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ORTHODONTIC CENTERS OF VIRGINIA INC	11587	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
OVERHEAD DOOR PORTLAND	617	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PADDOCK PUBLICATIONS INC	725	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PARAGOULD DAILY PRESS	1407	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PATRIOT NEWS	871	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PEDERNALES ELECTRIC COOPERATIVE, INC	1062	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PENNICHUCK WATER WORKS INC	151	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PENNICHUCK WATER WORKS INC	570	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PENNICHUCK WATER WORKS, INC	569	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PICAYUNE ITEM	1363	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PINELLAS COUNTY, FL UTILITIES	1158	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PITTSBURGH POST GAZETTE	1263	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PORTLAND GENERAL ELECTRIC	706	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PORTLAND GENERAL ELECTRIC	705	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PORTLAND GENERAL ELECTRIC PGE	707	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PORTLAND GENERAL ELECTRIC PGE	709	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
PORLAND GENERAL ELECTRIC PGE	708	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
POST & COURIER, THE	505	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
POST STANDARD, THE	1198	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
POUGHKEEPSIE JOURNAL	842	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PRESS ENTERPRISE	1356	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
PUEBLO CHIEFTAIN, THE	455	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
QORE PROPERTY SCIENCES	1358	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RAYMOND OF NEW JERSEY LLC	1305	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RECORD JOURNAL	889	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RECORD, THE	1100	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
REGISTER GUARD, THE	1353	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
REGISTER PAJARONIAN	481	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RENO GAZETTE JOURNAL	1103	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
REPUBLIC THE	442	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RETAIL MDS INC	633	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RICHLAND, CITY OF	1139	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RICHMOND TIMES DISPATCH	1088	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RIVERSIDE PUBLIC UTILITIES, CA	395	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ROCKFORD REGISTER STAR	1476	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ROCKY MOUNTAIN BATTERY	793	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
RUSSELLVILLE STEEL CO INC	249	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SAN FRANCISCO CHRONICLE	836	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SAN JOSE MERCURY NEWS	1157	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SANITATION DISTRICT NO 1	591	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SANTA BARBARA NEWS PRESS	677	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SANTA ROSA, CITY OF	1304	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SAUGUS TOWN CLERK, TOWN OF	850	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SAVANNAH MORNING NEWS	1181	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SCHIMENTI CONSTRUCTION CO LLC	966	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SCRIPPS TREASURER COAST NEWSPAPER	676	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SEEKONK, TOWN OF	893	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SENTINEL	1156	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SEQUIN GAZETTE ENTERPRISE	494	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SEYMOUR TRIBUNE COMPANY	1186	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SHOPLOCAL LLC	1011	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SIGNAL, THE	1096	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SIGNCO INC	391	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SIMON ROOFING & SHEET METAL	1275	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SNAPPING SHOALS EMC	849	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
SNYDER PLUMBING CO INC	566	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SPRINGFIELD UTILITY BOARD	968	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SPRINGFIELD WATER & SEWER COMMISSION	723	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ST LOUIS POST DISPATCH	1042	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
ST PETERS, CITY OF	1060	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
STATE OF FLORIDA DEPT OF BUSINESS & PROF REG	1232	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
STATESMAN JOURNAL	615	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
STEUBENVILLE, CITY OF	883	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SUBURBAN EAST SALEM WATER DIST	451	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SUBURBAN EAST SALEM WATER DISTRICT	446	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SUMMIT TOWNSHIP SEWER AUTH	1190	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SUN GAZETTE CO	153	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SUN, THE	1178	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
SYMMES TOWNSHIP	971	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TAMPA TRIBUNE	146	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TAXTALENT COM	865	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TEMPLE DAILY TELEGRAM	638	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TEXAS STORAGE SYSTEMS	11624	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
THE BUFFALO NEWS A DIVISION OF OBH INC	226	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
THE DALLAS MORNING NEWS INC	749	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TIMES LEADER, THE	688	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TIMES PUBLISHING CO	869	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TIMES WEST VIRGINIAN	792	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TIMES WORLD CORPORATION	1030	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TOLEDO EDISON	166	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRIBUNE COMPANY DBA BALTIMORE SUN	774	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRIBUNE COMPANY DBA DAILY PRESS	1172	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRIBUNE COMPANY DBA NEWSDAY	772	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRIBUNE COMPANY DBA ORLANDO SENTINEL	773	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TRIBUNE COMPANY DBA SUN SENTINEL	1173	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TUCSON ELECTRIC POWER COMPANY	1039	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TUCSON ELECTRIC POWER COMPANY	1040	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TUCSON NEWSPAPERS	606	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TULSA WORLD	1419	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
TURLOCK IRRIGATION DISTRICT	1708	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNION TRIBUNE PUBLISHING	1168	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNITED ILLUMINATING	669	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNITED ILLUMINATING	670	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNITED ILLUMINATING	1035	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
UNITED ILLUMINATING	668	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNITED POWER	957	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
UNITIL	1206	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
US SIGNS INC	1309	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VANGUARD STRIPING	2029	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VECTOR SECURITY INC	1148	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VENTURA COUNTY STAR	927	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VERO BEACH, CITY OF	150	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
VISUAL DEFENCE INC	786	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WAAY	1444	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WALNUT VALLEY WATER DISTRICT	1079	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WATERBURY REPUBLICAN AMERICA	1179	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WBAL TV11	1160	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WBHH	802	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WBFF	663	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WBLS FM	1155	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WBTJ FM	1008	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WCVB	1218	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WDCW TV	978	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WEST JORDAN, CITY OF	1144	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WHDH TV INC	759	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WHPT	586	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WINCHESTER STAR, THE	803	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WINSTON SALEM JOURNAL	947	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WJZY TV	1462	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WKGR FM	845	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WKYC TV	815	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WLS TV	464	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WLVI TV	736	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WMUR	1216	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WMYT TV	1469	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WNUV TV	1162	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WPIX TV	1091	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WPIX TV	11720	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WPLG TV	1057	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WPMT TV	672	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WPMT TV	11816	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WTMX FM	567	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WTVR FM	1441	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

In re: Circuit City Stores, Inc. et al.
Case No. 08-35653 (KRH)

Fifth Omnibus Objection to 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifth Omnibus Objection to Non-Goods 530(b)(9) Claims

Claim Holder	Claim	Exhibit
WTVT TV	1412	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WTVZ TV	152	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WWBT INC	11807	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WYOMING TRIBUNE EAGLE	1055	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WYOMING, STATE OF	797	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS
WZVN	796	EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

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EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
A TO Z COMMERCIAL KITCHEN SVCS 1630 ELOY RD GOLDEN VALLEY, AZ 86413	604	Secured: Priority: 503(b)(9): UNL Unsecured: Total: UNL	12/04/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
A&E TELEVISION NETWORK ATTN LEGAL DEPARTMENT 235 E 45TH ST NEW YORK, NY 10017	924	Secured: Priority: 503(b)(9): \$970,182.58 Unsecured: Total: \$970,182.58	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
A1 MOWING & SNOW REMOVAL 307 RED ROW MARION, IL 62959	986	Secured: Priority: 503(b)(9): \$4,230.00 Unsecured: Total: \$4,230.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
AAA FLOOR CARE INC PO BOX 3021 EUSTIS, FL 32727	1189	Secured: Priority: 503(b)(9): \$1,032.55 Unsecured: Total: \$1,032.55	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
AC SUPPLY PO BOX 189 FRASER, MI 480260189	1000	Secured: Priority: 503(b)(9): \$113.75 Unsecured: Total: \$113.75	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
ACW SWEEPING & CLEANING SVCS PO BOX 1585 LANDOVER, MD 20785	1268	Secured: Priority: 503(b)(9): \$1,848.00 Unsecured: Total: \$1,848.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
AIRE SERV OF SEMINOLE CO PO BOX 680683 ORLANDO, FL 32818	874	Secured: Priority: 503(b)(9): \$2,134.76 Unsecured: Total: \$2,134.76	12/08/2008	CIRCUIT CITY PROPERTIES, LLC (08-35661)
ALBANY TIMES UNION 801 TEXAS AVE HOUSTON, TX 77002	837	Secured: Priority: 503(b)(9): \$32,939.59 Unsecured: Total: \$32,939.59	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ALBEMARLE COUNTY SERVICE AUTHORITY 168 SPOTNAP RD CHARLOTTESVILLE, VA 22911-8690	946	Secured: Priority: 503(b)(9): \$236.93 Unsecured: Total: \$236.93	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
ALLIED BEARINGS SUPPLY CO PO BOX 3263 TULSA, OK 74101	645	Secured: Priority: 503(b)(9): \$556.72 Unsecured: Total: \$556.72	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
ALTOONA CITY AUTHORITY P O BOX 3150 ALTOONA, PA 16603	826	Secured: Priority: 503(b)(9): \$147.63 Unsecured: Total: \$147.63	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
ALTOONA CITY AUTHORITY PO BOX 3150 ALTOONA, PA 16603-3150	824	Secured: Priority: 503(b)(9): \$393.96 Unsecured: Total: \$393.96	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
AMERICAN WATER SERVICE INC 2415 UNIVERSITY AVE 2ND FL EAST PALO ALTO, CA 94303	1287	Secured: Priority: 503(b)(9): \$215.60 Unsecured: Total: \$215.60	12/18/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
AMERICAN WATER SERVICE INC 2415 UNIVERSITY AVE 2ND FL EAST PALO ALTO, CA 94303	1288	Secured: Priority: 503(b)(9): \$215.60 Unsecured: Total: \$215.60	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
AMERICAN WATER SERVICE INC 2415 UNIVERSITY AVE 2ND FL EAST PALO ALTO, CA 94303	1291	Secured: Priority: 503(b)(9): \$215.60 Unsecured: Total: \$215.60	12/18/2008	CIRCUIT CITY STORES PR, LLC (08-35660)
AMERICAN WATER SERVICE INC 2415 UNIVERSITY AVE 2ND FL EAST PALO ALTO, CA 94303	1289	Secured: Priority: 503(b)(9): \$215.60 Unsecured: Total: \$215.60	12/18/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AMERICAN WATER SERVICE INC 2415 UNIVERSITY AVE 2ND FL EAST PALO ALTO, CA 94303	1290	Secured: Priority: 503(b)9: Unsecured: Total:	12/18/2008	CIRCUIT CITY PROPERTIES, LLC (08-35661)
AMERICAN WATER SERVICE, INC 2415 UNIVERSITY AVE 2ND FLOOR EAST PALO ALTO, CA 94303	1286	Secured: Priority: 503(b)9: Unsecured: Total:	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
ANN ARBOR NEWS, THE PO BOX 1147 ANN ARBOR, MI 48106	364	Secured: Priority: 503(b)9: Unsecured: Total:	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)
ARKANSAS DEMOCRAT GAZETTE PO BOX 2221 LITTLE ROCK, AR 72203	1045	Secured: Priority: 503(b)9: Unsecured: Total:	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
ARNEL COMPRESSOR CO 114 N SUNSET AVE CITY OF INDUSTRY, CA 91744	1495	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
ATHENS BANNER HERALD PO BOX 1486 AUGUSTA, GA 30903-1486	1182	Secured: Priority: 503(b)9: Unsecured: Total:	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
ATSWA 3131 OLD 6TH AVE N DUNCANSVILLE, PA 16635-8013	866	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
AUGUSTA CHRONICLE, THE PO BOX 1928 AUGUSTA, GA 30903	1184	Secured: Priority: 503(b)9: Unsecured: Total:	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

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EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AUSTIN AMERICAN STATESMAN PO BOX 2000 AUSTIN, TX 78768-2000	1046	Secured: Priority: 503(b)9: \$19,368.51 Unsecured: Total: \$19,368.51	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
AUTOMATED BUILDING COMPONENTS 17680 HANSOM CT SOUTH BEND, IN 466351013	1041	Secured: Priority: 503(b)9: \$1,361.45 Unsecured: Total: \$1,361.45	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
BAGBY ELECTRIC OF VA INC 10491 LAKERIDGE PKWY ASHLAND, VA 23005	779	Secured: Priority: 503(b)9: \$12,027.24 Unsecured: Total: \$12,027.24	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
BAILIWICK DATA SYSTEMS INC 4260 NOREX DR CHASKA, MN 55318	1333	Secured: Priority: 503(b)9: \$172,575.41 Unsecured: Total: \$172,575.41	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
BAKERSFIELD CALIFORNIAN ATTN CIRCULATION AR DEPT PO BOX 80967 BAKERSFIELD, CA 93380-0967	661	Secured: Priority: 503(b)9: \$16,356.91 Unsecured: Total: \$16,356.91	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
BANGOR DAILY NEWS 491 MAIN ST BANGOR, ME 04402	504	Secured: Priority: 503(b)9: \$11,467.41 Unsecured: Total: \$11,467.41	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
BANGOR WATER DISTRICT PO BOX 1129 BANGOR, ME 04402-1129	822	Secured: Priority: 503(b)9: \$29.05 Unsecured: Total: \$29.05	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
BENNER MECHANICAL & ELECTRICAL ATTN TED WILLIAMS 1760 LAKELAND PARK DR BURLINGTON, KY 41005	862	Secured: Priority: 503(b)9: \$15,776.42 Unsecured: Total: \$15,776.42	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
BOARD OF WATER AND LIGHT ATTN SCOTT HERZBERG BANKRUPTCY SPECIALIST PO BOX 13007 LANSING, MI 48901-3007	851	Secured: Priority: 503(b)(9): \$4,350.83 Unsecured: Total: \$4,350.83	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
BOOTH NEWSPAPERS INC 155 MICHIGAN ST NW GRAND RAPIDS, MI 49503	600	Secured: Priority: 503(b)(9): \$94,698.98 Unsecured: Total: \$94,698.98	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
BRADENTON HERALD, THE 102 MANATEE AVE W PO BOX 921 BRADENTON, FL 34206-0921	884	Secured: Priority: 503(b)(9): \$8,019.41 Unsecured: Total: \$8,019.41	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
BROADWAY NATIONAL SIGN & LIGHTING ATTN CARL J PAPARELLA VP & GENERAL COUNSEL 2150 FIFTH AVE RONKONKOMA, NY 11779	1337	Secured: Priority: 503(b)(9): \$12,261.87 Unsecured: Total: \$12,261.87	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
BROWNSVILLE PUBLIC UTILITIES BOARD C O MELIDA PINALES COLLECTIONS SUPERVISOR 1425 ROBINDHOOD BLVD BROWNSVILLE, TX 78521	1395	Secured: Priority: 503(b)(9): \$2,379.27 Unsecured: Total: \$2,379.27	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
BURLINGTON FREE PRESS, THE PO BOX 10 BURLINGTON, VT 054020010	1012	Secured: Priority: 503(b)(9): \$8,352.01 Unsecured: Total: \$8,352.01	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
BUSTILLO HERNANDEZ, ROBERTO PO BOX 194145 SAN JUAN, PR 00919-4145	998	Secured: Priority: 503(b)(9): \$6,630.00 Unsecured: Total: \$6,630.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
BUTLER PUBLISHING CO INC, TB PO BOX 2030 TYLER, TX 75710	257	Secured: Priority: 503(b)(9): \$3,085.20 Unsecured: Total: \$3,085.20	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CAPITAL GAZETTE NEWSPAPERS PO BOX 911 ANNAPOLIS, MD 21404	215	Secured: Priority: 503(b)9: \$9,849.42 Unsecured: Total: \$9,849.42	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
CARY, TOWN OF 316 N ACADEMY ST REVENUE COLLECTOR CARY, NC 27513	654	Secured: Priority: 503(b)9: \$117.38 Unsecured: Total: \$117.38	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHARLESTON NEWSPAPERS PO BOX 3942 CHARLESTON, WV 25339	254	Secured: Priority: 503(b)9: \$12,112.92 Unsecured: Total: \$12,112.92	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHARLOTTE COUNTY UTILITIES P O BOX 516000 PUNTA GORDA, FL 33951-6000	462	Secured: Priority: 503(b)9: \$406.17 Unsecured: Total: \$406.17	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHARLOTTE SUN 23170 HARBORVIEW RD PORT CHARLOTTE, FL 33980	1192	Secured: Priority: 503(b)9: \$10,426.62 Unsecured: Total: \$10,426.62	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHATTANOOGA PUBLISHING CO INC PO BOX 190 RETAIL ADVERTISING CHATTANOOGA, TN 37401	757	Secured: Priority: 503(b)9: \$15,168.96 Unsecured: Total: \$15,168.96	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHICAGO TRIBUNE ATTN CAROL LIOTTA 435 N MICHIGAN AVE 3RD FL FSC CHICAGO, IL 60611	1171	Secured: Priority: 503(b)9: \$243,719.73 Unsecured: Total: \$243,719.73	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
CHRONICLE TELEGRAM, THE PO BOX 4010 ELYRIA, OH 44036	425	Secured: Priority: 503(b)9: \$1,055.76 Unsecured: Total: \$1,055.76	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CITY OF AMARILLO, TX P O BOX 100 AMARILLO, TX 79105-0100	895	Secured: Priority: 503(b)9: Unsecured: Total:	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF COON RAPIDS, MN 11155 ROBINSON DRIVE COON RAPIDS, MN 55433	801	Secured: Priority: 503(b)9: Unsecured: Total:	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF CORAL SPRINGS, FL 9551 WEST SAMPLE ROAD CORAL SPRINGS, FL 33065	1213	Secured: Priority: 503(b)9: Unsecured: Total:	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF FALLS CHURCH, VA UTILITIES CUST SER DIV 300 PARK AVE FALLS CHURCH, VA 22046	1361	Secured: Priority: 503(b)9: Unsecured: Total:	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF GARLAND UTILITY SERVICES P O BOX 461508 GARLAND, TX 75046-1508	1006	Secured: Priority: 503(b)9: Unsecured: Total:	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF HICKORY, NC BOX 398 HICKORY, NC 28603-0398	660	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF MAPLE GROVE MN P O BOX 1180 MAPLE GROVE, MN 55311	222	Secured: Priority: 503(b)9: Unsecured: Total:	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF MONTEBELLO, CA 3316 WEST BEVERLY BLVD MONTEBELLO, CA 90640-1537	349	Secured: Priority: 503(b)9: Unsecured: Total:	11/24/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CITY OF PORTLAND OREGON ATTN DEPUTY CITY ATTORNEY LINDA LAW CITY ATTORNEYS OFFICE 1221 SW 4TH AVE RM 430 PORTLAND, OR 97204	1473	Secured: Priority: 503(b)9: Unsecured: Total:	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF REDDING, CA P O BOX 496081 REDDING, CA 96049-6081	1315	Secured: Priority: 503(b)9: Unsecured: Total:	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF TACOMA DEPT OF PUBLIC UTILITIES PO BOX 11007 TACOMA, WA 98411-0007	931	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF VICTORVILLE, CA PO BOX 5001 VICTORVILLE, CA 92393-4999	1683	Secured: Priority: 503(b)9: Unsecured: Total:	12/10/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
CITY OF WEBSTER, TX MIKE RODGERS 101 PENNSYLVANIA WEBSTER, TX 77598	637	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY UTILITIES FORT WAYNE, IN P O BOX 2269 FORT WAYNE, IN 46801-2269	252	Secured: Priority: 503(b)9: Unsecured: Total:	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITYSEARCH 8833 SUNSET BLVD WEST HOLLYWOOD, CA 90069	687	Secured: Priority: 503(b)9: Unsecured: Total:	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
CLACKAMAS RIVER WATER P O BOX 2439 CLACKAMAS, OR 97015-2439	1684	Secured: Priority: 503(b)9: Unsecured: Total:	12/05/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CLARKSVILLE DEPARTMENT OF ELECTRICITY P O BOX 31509 CLARKSVILLE, TN 37040-0026	1269	Secured: Priority: 503(b)(9): \$2,969.99 Unsecured: Total: \$2,969.99	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
COAST NEWS GROUP 828 N COAST HWY 101 STE C ENCINITAS, CA 92024	541	Secured: Priority: 503(b)(9): \$806.19 Unsecured: Total: \$806.19	11/26/2008	CIRCUIT CITY STORES, INC. (08-35653)
COLLECTIVE MEDIA 254 W 31ST ST 12TH FL NEW YORK, NY 10001	1699	Secured: Priority: 503(b)(9): \$55,306.72 Unsecured: Total: \$55,306.72	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
COLORADO SPRINGS, CITY OF STORMWATER ENTERPRISE PO BOX 173385 DENVER, CO 80217-3385	982	Secured: Priority: 503(b)(9): \$1,035.00 Unsecured: Total: \$1,035.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
COLUMBIAN, THE PO BOX 180 VANCOUVER, WA 986660180	1142	Secured: Priority: 503(b)(9): \$14,995.50 Unsecured: Total: \$14,995.50	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
COLUMBUS WATER WORKS PO BOX 1600 COLUMBUS, GA 319021600	577	Secured: Priority: 503(b)(9): \$45.37 Unsecured: Total: \$45.37	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
COMPETITIVE MEDIA REPORTING 100 PARK AVE 4TH FL NEW YORK, NY 10017	1869	Secured: Priority: 503(b)(9): \$8,468.75 Unsecured: Total: \$8,468.75	12/22/2008	CIRCUIT CITY STORES, INC. (08-35653)
COMPETITIVE MEDIA REPORTING PO BOX 7247 9301 PHILADELPHIA, PA 19170-9301	844	Secured: Priority: 503(b)(9): \$8,468.75 Unsecured: Total: \$8,468.75	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
COMPETITRACK INC PO BOX 826209 PHILADELPHIA, PA 19182-6209	1176	Secured: Priority: 503(b)(9): \$2,000.00 Unsecured: Total: \$2,000.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
CONCORD MONITOR PO BOX 1177 CONCORD, NH 033021177	948	Secured: Priority: 503(b)(9): \$3,173.58 Unsecured: Total: \$3,173.58	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
CONCORD, CITY OF 41 GREEN ST CITY HALL ACCOUNTS PAYABLE COLLECTIONS CONCORD, NH 03301	1241	Secured: Priority: 503(b)(9): \$1,267.32 Unsecured: Total: \$1,267.32	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
CONNEXUS ENERGY PO BOX 1808 MINNEAPOLIS, MN 55480	1061	Secured: Priority: 503(b)(9): \$11,359.13 Unsecured: Total: \$11,359.13	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
CONSTRUCT INC 1195A ROCHESTER RD TROY, MI 48083	967	Secured: Priority: 503(b)(9): \$3,000.00 Unsecured: Total: \$3,000.00	12/19/2008	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
CONTRA COSTA TIMES INC PO BOX 8217 LOS ANGELES, CA 90084-8217	870	Secured: Priority: 503(b)(9): \$20,065.06 Unsecured: Total: \$20,065.06	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)
CORAL SPRINGS, CITY OF 9551 W SAMPLE RD CORAL SPRINGS, FL 33065	1375	Secured: Priority: 503(b)(9): \$2,196.25 Unsecured: Total: \$2,196.25	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
CROMER EQUIPMENT CO PO BOX 14338 OAKLAND, CA 94614-2388	868	Secured: Priority: 503(b)(9): \$9,626.63 Unsecured: Total: \$9,626.63	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DAILY JOURNAL PO BOX 909 TUPELO, MS 38802	496	Secured: Priority: 503(b)9: \$2,004.72 Unsecured: Total: \$2,004.72	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAILY NEWS ATTN CINDY WOLFE PO BOX 6151 COVINA, CA 91722	679	Secured: Priority: 503(b)9: \$135,552.43 Unsecured: Total: \$135,552.43	12/09/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
DAILY NEWS RECORD PO BOX 193 HARRISONBURG, VA 22801	685	Secured: Priority: 503(b)9: \$7,670.72 Unsecured: Total: \$7,670.72	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAILY NEXUS PO BOX 13402 UCEN SANTA BARBARA, CA 93107	684	Secured: Priority: 503(b)9: \$260.40 Unsecured: Total: \$260.40	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAILY PRESS 13891 PARK AVE PO BOX 1389 VICTORVILLE, CA 923931389	1355	Secured: Priority: 503(b)9: \$7,170.61 Unsecured: Total: \$7,170.61	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAILY PROGRESS, THE PO BOX 25819 RICHMOND, VA 23260-5819	1187	Secured: Priority: 503(b)9: \$16,323.45 Unsecured: Total: \$16,323.45	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAILY REPUBLIC, THE PO BOX 47 FAIRFIELD, CA 94533	799	Secured: Priority: 503(b)9: \$2,441.22 Unsecured: Total: \$2,441.22	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAKOTA ELECTRIC ASSOCIATION 4300 220TH STREET WEST FARMINGTON, MN 55024	858	Secured: Priority: 503(b)9: \$11,803.88 Unsecured: Total: \$11,803.88	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DAKOTA ELECTRIC ASSOCIATION P O BOX 64427 ST PAUL, MN 55164-0427	413	Secured: Priority: 503(b)9: \$11,803.88 Unsecured: Total: \$11,803.88	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
DATABASE GROUP, THE ATTN MITCHEL DARROW TREA 625 SECOND ST STE 107 PETALUMA, CA 94952	396	Secured: Priority: 503(b)9: \$4,600.00 Unsecured: Total: \$4,600.00	12/02/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAYTON DAILY NEWS PO BOX 2805 DAYTON, OH 45401	1377	Secured: Priority: 503(b)9: \$16,479.70 Unsecured: Total: \$16,479.70	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
DAYTON POWER & LIGHT PO BOX 1247 DAYTON, OH 45401-1247	923	Secured: Priority: 503(b)9: \$9,349.84 Unsecured: Total: \$9,349.84	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
DENTON PUBLISHING COMPANY 314 E HICKORY ST PO BOX 369 DENTON, TX 76202	1414	Secured: Priority: 503(b)9: \$4,068.12 Unsecured: Total: \$4,068.12	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
DENVER NEWSPAPER AGENCY 101 W COLFAX AVE DENVER, CO 80202	791	Secured: Priority: 503(b)9: \$201,843.34 Unsecured: Total: \$201,843.34	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
DOOTHAN UTILITIES P O BOX 6728 DOOTHAN, AL 36302-6728	1197	Secured: Priority: 503(b)9: \$9,030.02 Unsecured: Total: \$9,030.02	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
DUBMAX 5933 BELAIR RD BALTIMORE, MD 21206	665	Secured: Priority: 503(b)9: \$1,402.35 Unsecured: Total: \$1,402.35	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
EL MENSAJERO NEWSPAPERS LLC 333 VALENCIA ST STE 410 SAN FRANCISCO, CA 94103	596	Secured: Priority: 503(b)(9): \$5,877.84 Unsecured: Total: \$5,877.84	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
ELECTRIC CITY UTILITIES/CITY OF ANDERSON 601 SOUTH MAIN ST ANDERSON, SC 29624	592	Secured: Priority: 503(b)(9): \$205.54 Unsecured: Total: \$205.54	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
ELITE 1 ELECTRIC INC 11324 JOHNSTOWN RD NEW ALBANY, OH 43054	656	Secured: Priority: 503(b)(9): \$500.00 Unsecured: Total: \$500.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
EMERALD LANDSCAPE 2265 RESEARCH DR LIVERMORE, CA 94550	540	Secured: Priority: 503(b)(9): \$1,950.00 Unsecured: Total: \$1,950.00	11/26/2008	CIRCUIT CITY STORES, INC. (08-35653)
ENTERPRISE RECORD PO BOX 9 CHICO, CA 95927-0009	853	Secured: Priority: 503(b)(9): \$8,574.08 Unsecured: Total: \$8,574.08	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
ENTERTAINMENT PUBLICATIONS LLC GIVEN KOEHLER 1414 E MAPLE RD STE 500 TROY, MI 48083-4019	11697	Secured: Priority: 503(b)(9): \$23,541.96 Unsecured: Total: \$23,541.96	03/03/2009	CIRCUIT CITY STORES, INC. (08-35653)
ERIE TIMES NEWS 205 WEST 12TH ST ATTN FINANCE ERIE, PA 16534001	1381	Secured: Priority: 503(b)(9): \$8,195.13 Unsecured: Total: \$8,195.13	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
EURO RSCG CHICAGO 36 E GRAND AVE CHICAGO, IL 60611	1299	Secured: Priority: 503(b)(9): \$429,169.87 Unsecured: Total: \$429,169.87	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
EVENING POST PUBLISHING COMPANY DBA THE POST AND COURIER WILLIAM H SCHWARZSCHILD III AND W ALEXANDER BURNETT WILLIAMS MULLEN 2 JAMES CENTER 17TH FL 1021 EAST CARY ST PO BOX 1320 RICHMOND, VA 23218-1320	11804	Secured: Priority: 503(b)(9): \$41,652.18 Unsecured: Total: \$41,652.18	03/20/2009	CIRCUIT CITY STORES, INC. (08-35653)
EVENING TELEGRAM, THE PO DRAWER 1080 ROCKY MOUNT, NC 27802	641	Secured: Priority: 503(b)(9): \$4,653.52 Unsecured: Total: \$4,653.52	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
EXPONENT & TELEGRAM PO BOX 2000 CLARKSBURG, WV 26302	450	Secured: Priority: 503(b)(9): \$2,771.18 Unsecured: Total: \$2,771.18	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
EXPRESS NEWS 801 TEXAS AVE HOUSTON, TX 77002	835	Secured: Priority: 503(b)(9): \$50,058.09 Unsecured: Total: \$50,058.09	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
FAUSNIGHT STRIPE AND LINE INC 910 CHARLES ST LONGWOOD, FL 32750	1228	Secured: Priority: 503(b)(9): \$3,850.00 Unsecured: Total: \$3,850.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
FAYETTEVILLE PUBLISHING CO PO BOX 1887 FAYETTEVILLE, NC 28302	381	Secured: Priority: 503(b)(9): \$13,794.00 Unsecured: Total: \$13,794.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
FLORIDA TIMES UNION, THE PO BOX 1486 AUGUSTA, GA 30903-1486	1074	Secured: Priority: 503(b)(9): \$23,630.52 Unsecured: Total: \$23,630.52	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
FLOYD & SONS INC 9848 DECOURSEY PIKE RYLAND HEIGHTS, KY 41015	546	Secured: Priority: 503(b)9: \$28,331.94 Unsecured: Total: \$28,331.94	11/26/2008	CIRCUIT CITY PROPERTIES, LLC (08-35661)
FORT COLLINS, CITY OF PO BOX 580 FORT COLLINS, CO 80522580	859	Secured: Priority: 503(b)9: \$5,636.33 Unsecured: Total: \$5,636.33	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
FORT WAYNE NEWSPAPERS 600 W MAIN ST FORT WAYNE, IN 468010100	703	Secured: Priority: 503(b)9: \$11,681.34 Unsecured: Total: \$11,681.34	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
FORTE COMMERCIAL SERVICES LLC DBA LONE STAR FLOORS 720 AVE F STE 105 PLANO, TX 75074	1437	Secured: Priority: 503(b)9: \$2,480.00 Unsecured: Total: \$2,480.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
FOSTERS DAILY DEMOCRAT PO BOX 1109 DOVER, NH 03820	991	Secured: Priority: 503(b)9: \$1,871.10 Unsecured: Total: \$1,871.10	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
FS COMMERCIAL LANDSCAPE INC 5151 PEDLEY RD RIVERSIDE, CA 92509	498	Secured: Priority: 503(b)9: \$2,099.15 Unsecured: Total: \$2,099.15	12/01/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
FUEL CREATIVE INC 15 S 23RD ST RICHMOND, VA 23223	1133	Secured: Priority: 503(b)9: \$45,777.30 Unsecured: Total: \$45,777.30	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
FULLERTON, CITY OF 303 WEST COMMONWEALTH AVENUE FULLERTON, CA 92832-1775	1388	Secured: Priority: 503(b)9: \$93.11 Unsecured: Total: \$93.11	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
FULLERTON, CITY OF 303 WEST COMMONWEALTH AVENUE FULLERTON, CA 92832-1775	1387	Secured: Priority: 503(b)(9): \$25.48 Unsecured: Total: \$25.48	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
G & W SERVICE CO LP GEORGETTE TREECE TREASURER 2503 CAPITOL AVE HOUSTON, TX 77003-3203	11556	Secured: Priority: 503(b)(9): \$15,325.38 Unsecured: Total: \$15,325.38	02/25/2009	CIRCUIT CITY STORES, INC. (08-35653)
G & W SERVICE CO LP GEORGETTE TREECE TREASURER 2503 CAPITOL AVE HOUSTON, TX 77003-3203	11769	Secured: Priority: 503(b)(9): \$15,325.38 Unsecured: Total: \$15,325.38	03/05/2009	CIRCUIT CITY STORES, INC. (08-35653)
G & W SERVICE CO LP GEORGETTE TREECE TREASURER 2503 CAPITOL AVE HOUSTON, TX 77003-3203	1332	Secured: Priority: 503(b)(9): \$31,084.26 Unsecured: Total: \$31,084.26	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
GANNETT CENTRAL NEW YORK NEWS PO BOX 1270 BINGHAMTON, NY 13902-1270	1089	Secured: Priority: 503(b)(9): \$33,180.62 Unsecured: Total: \$33,180.62	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
GAZETTE NEWSPAPERS PO BOX 17306 BALTIMORE, MD 21297	800	Secured: Priority: 503(b)(9): \$753.82 Unsecured: Total: \$753.82	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
GAZETTE NEWSPAPERS, THE PO BOX 1090 2345 MAXON RD EXT SCHEECTADY, NY 12301-1090	1159	Secured: Priority: 503(b)(9): \$3,586.32 Unsecured: Total: \$3,586.32	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
GAZETTE TELEGRAPH LEDGER ADVERTISING BILLING PO BOX 1779 COLORADO SPRGS, CO 80901-1779	1150	Secured: Priority: 503(b)(9): \$26,571.54 Unsecured: Total: \$26,571.54	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
GORDON PAINTING CO INC 13755 STOCKTON AVENUE CHINO, CA 91710	552	Secured: Priority: 503(b)(9): \$28,021.00 Unsecured: Total: \$28,021.00	11/26/2008	CIRCUIT CITY STORES, INC. (08-35653)
GORILLA NATION MEDIA 5140 W GOLDFLEAF CIRCLE SUITE 300 LOS ANGELES, CA 90056	811	Secured: Priority: 503(b)(9): \$24,789.93 Unsecured: Total: \$24,789.93	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
GRAND RAPIDS PRESS 155 MIGHIGAN NW C/O ROBIN MALLORY GRAND RAPIDS, MI 49503	590	Secured: Priority: 503(b)(9): \$11,371.33 Unsecured: Total: \$11,371.33	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
GRANITE TELECOMMUNICATIONS PO BOX 1405 LEWISTON, ME 04243-1405	1098	Secured: Priority: 503(b)(9): \$9,920.93 Unsecured: Total: \$9,920.93	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
GRAPHIC COMMUNICATIONS PO BOX 933233 ATLANTA, GA 31193-3233	1053	Secured: Priority: 503(b)(9): \$175,195.74 Unsecured: Total: \$175,195.74	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
GREATER DETROIT NEWSPAPER SHARED SERVICES LLC ACCT REC 1115 EAST WHITCOMB AVE MADISON HEIGHTS, MI 48071	674	Secured: Priority: 503(b)(9): \$15,509.85 Unsecured: Total: \$15,509.85	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
GREEN MOUNTAIN POWER GMP P O BOX 1915 BRATTLEBORO, VT 05302-1915	820	Secured: Priority: 503(b)(9): \$7,196.48 Unsecured: Total: \$7,196.48	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
GREENE COUNTY SANITARY DEPT 667 DAYTON XENIA RD XENIA, OH 45385-2665	1214	Secured: Priority: 503(b)(9): \$167.29 Unsecured: Total: \$167.29	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
GREENWICH, TOWNSHIP OF 321 GREENWICH ST STEWARTSVILLE, NJ 08886	1410	Secured: Priority: 503(b)(9): \$243.70 Unsecured: Total: \$243.70	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
HARRISONBURG ELECTRIC COMMISSION 89 W BRUCE STREET HARRISONBURG, VA 22801	445	Secured: Priority: 503(b)(9): \$6,125.31 Unsecured: Total: \$6,125.31	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
HARTFORD COURANT, THE 285 BROAD ST DEPT 80320 HARTFORD, CT 06115	475	Secured: Priority: 503(b)(9): \$30,842.16 Unsecured: Total: \$30,842.16	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
HD SPORTS GUIDE COM 612 MEADOWRIDGE RD BALTIMORE, MD 21204	810	Secured: Priority: 503(b)(9): \$4,000.00 Unsecured: Total: \$4,000.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
HELIX WATER DISTRICT 7811 UNIVERSITY AVENUE LA MESA, CA 91941-4927	1271	Secured: Priority: 503(b)(9): \$385.74 Unsecured: Total: \$385.74	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
HERALD DISPATCH PO BOX 2017 HUNTINGTON, WV 25720	605	Secured: Priority: 503(b)(9): \$7,573.88 Unsecured: Total: \$7,573.88	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
HERALD MAIL CO 100 SUMMIT AVE HAGERSTOWN, MD 21740	717	Secured: Priority: 503(b)(9): \$9,909.74 Unsecured: Total: \$9,909.74	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
HERALD, THE ATTN CREDIT MANAGER PO BOX 930 EVERETT, WA 98206-0930	469	Secured: Priority: 503(b)(9): \$5,954.86 Unsecured: Total: \$5,954.86	12/01/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
HICKORY, CITY OF 76 NORTH CENTER ST NE HICKORY, NC 28601	659	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
HUNTSVILLE TIMES, THE PO BOX 7069 W S HUNTSVILLE, AL 35807	616	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
IDAHO STATESMAN, THE PO BOX 40 BOISE, ID 83707	653	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
ILLUMINATING CO, THE 6896 MILLER RD BRECKSVILLE, OH 44141	167	Secured: Priority: 503(b)9: Unsecured: Total:	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
IMPACT INSTALLATIONS INC 10091 STREETER RD STE 2 AUBURN, CA 95602	422	Secured: Priority: 503(b)9: Unsecured: Total:	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
INDURON PROTECTIVE COATINGS PO BOX 2371 BIRMINGHAM, AL 35201-2371	179	Secured: Priority: 503(b)9: Unsecured: Total:	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
JAMES RIVER GROUNDS MGMT INC 11008 WASHINGTON HWY GLEN ALLEN, VA 23059	1390	Secured: Priority: 503(b)9: Unsecured: Total:	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
JAMES RIVER IRRIGATION INC 2501 GRENOBLE RD RICHMOND, VA 23294	1383	Secured: Priority: 503(b)9: Unsecured: Total:	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
JANIS, ROSE ANN 5005 AMBERWOOD DR GLEN ALLEN, VA 23059	882	Secured: Priority: 503(b)9: \$1,200.00 Unsecured: Total: \$1,200.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
JOHNSON CITY PRESS PO BOX 1717 JOHNSON CITY, TN 37605	1034	Secured: Priority: 503(b)9: \$2,489.14 Unsecured: Total: \$2,489.14	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
JONESBORO SUN, THE PO BOX 1249 JONESBORO, AR 72403	1406	Secured: Priority: 503(b)9: \$4,121.28 Unsecured: Total: \$4,121.28	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
JOURNAL & COURIER 217 N 6TH ST LAFAYETTE, IN 47901-1448	471	Secured: Priority: 503(b)9: \$6,249.52 Unsecured: Total: \$6,249.52	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
JOURNAL NEWS PO BOX 298 HAMILTON, OH 45012	1378	Secured: Priority: 503(b)9: \$3,335.12 Unsecured: Total: \$3,335.12	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JOURNAL PUBLISHING CO INC, THE 207 W KING ST MARTINSBURG, WV 25401	583	Secured: Priority: 503(b)9: \$5,185.21 Unsecured: Total: \$5,185.21	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
JR HEINEMAN & SONS INC 3562 RIDGECREST DR MIDLAND, MI 48642	626	Secured: Priority: 503(b)9: \$500.00 Unsecured: Total: \$500.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
KCAL TV PO BOX 100951 PASADENA, CA 91189-0951	585	Secured: Priority: 503(b)9: \$50,065.00 Unsecured: Total: \$50,065.00	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
KCPQ TV FILE 30697 PO BOX 60000 SAN FRANCISCO, CA 94160	1002	Secured: Priority: 503(b)9: \$9,902.50 Unsecured: Total: \$9,902.50	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
KCPQ TV VICKI MORIN 1813 WESTLAKE AVE N SEATTLE, WA 98109	11699	Secured: Priority: 503(b)9: \$37,200.25 Unsecured: Total: \$37,200.25	03/13/2009	CIRCUIT CITY STORES, INC. (08-35653)
KDAF CW33 8001 JOHN CARPENTER FWY DALLAS, TX 75247	1048	Secured: Priority: 503(b)9: \$29,826.50 Unsecured: Total: \$29,826.50	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
KEENE SENTINEL, THE PO BOX 546 KEENE, NH 03431-0546	495	Secured: Priority: 503(b)9: \$1,079.82 Unsecured: Total: \$1,079.82	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
KFMB TV PO BOX 85888 SAN DIEGO, CA 921865888	1219	Secured: Priority: 503(b)9: \$13,387.50 Unsecured: Total: \$13,387.50	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
KICU TV 2102 COMMERCE DRIVE SAN JOSE, CA 951311804	962	Secured: Priority: 503(b)9: \$5,975.50 Unsecured: Total: \$5,975.50	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
KILLEEN DAILY HERALD PO BOX 1300 KILLEEN, TX 76540	458	Secured: Priority: 503(b)9: \$6,391.74 Unsecured: Total: \$6,391.74	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
KIRO TV PO BOX 34936 DEPT 4171 SEATTLE, WA 98124	951	Secured: Priority: 503(b)9: \$1,806.25 Unsecured: Total: \$1,806.25	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
KMGH TV PO BOX 30509 LOS ANGELES, CA 90030-0509	460	Secured: Priority: 503(b)(9): \$4,228.75 Unsecured: Total: \$4,228.75	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
KRCW TV ATTN VICKI MORIN 1813 WESTLAKE AVE N SEATTLE, WA 98109	11718	Secured: Priority: 503(b)(9): \$7,152.75 Unsecured: Total: \$7,152.75	03/13/2009	CIRCUIT CITY STORES, INC. (08-35653)
KRCW TV FILE 30691 PO BOX 60000 SAN FRANCISCO, CA 94160	1001	Secured: Priority: 503(b)(9): \$3,723.00 Unsecured: Total: \$3,723.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
KRIV TV PO BOX 22810 HOUSTON, TX 77227	1422	Secured: Priority: 503(b)(9): \$26,690.00 Unsecured: Total: \$26,690.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
KRON TV PO BOX 601703 CHARLOTTE, NC 28260-1703	1170	Secured: Priority: 503(b)(9): \$14,305.50 Unsecured: Total: \$14,305.50	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
KTCA INC DEPT 11155 LOS ANGELES, CA 90074-1155	489	Secured: Priority: 503(b)(9): \$35,870.00 Unsecured: Total: \$35,870.00	11/24/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
KTRK-TV PO BOX 844493 DALLAS, TX 75284-4493	1141	Secured: Priority: 503(b)(9): \$21,139.50 Unsecured: Total: \$21,139.50	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
KTVU-TV PO BOX 45558 SAN FRANCISCO, CA 94145	1397	Secured: Priority: 503(b)(9): \$66,130.00 Unsecured: Total: \$66,130.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
KTXH TV 4738 COLLECTION CTR DR CHICAGO, IL 60693	1318	Secured: Priority: 503(b)9: \$3,825.00 Unsecured: Total: \$3,825.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
KUSI TV ATTN SUZANNE APPLEMAN PO BOX 719051 SAN DIEGO, CA 92171-9051	956	Secured: Priority: 503(b)9: \$8,967.50 Unsecured: Total: \$8,967.50	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
LAKE COUNTY PO BOX 327 TAX COLLECTOR BOB MCKEE TAVARES, FL 32778-0327	11767	Secured: Priority: 503(b)9: \$9,894.33 Unsecured: Total: \$9,894.33	03/16/2009	CIRCUIT CITY STORES, INC. (08-35653)
LCEC LEE COUNTY ELECTRIC COOPERATIVE PO BOX 31477 TAMPA, FL 33631-3477	886	Secured: Priority: 503(b)9: \$5,600.17 Unsecured: Total: \$5,600.17	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
LEAF PO BOX 56 MOBERLY, MO 65270	629	Secured: Priority: 503(b)9: \$1,741.52 Unsecured: Total: \$1,741.52	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
LINCOLN JOURNAL STAR 926 P ST LINCOLN, NE 685010528	1456	Secured: Priority: 503(b)9: \$11,953.14 Unsecured: Total: \$11,953.14	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
LIVERMORE, CITY OF ATTN CITY ATTORNEYS OFFICE 1052 S LIVERMORE AVE LIVERMORE, CA 94550-4899	917	Secured: Priority: 503(b)9: \$440.95 Unsecured: Total: \$440.95	12/19/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
LONGVIEW NEWS JOURNAL PO BOX 1792 LONGVIEW, TX 75606	1073	Secured: Priority: 503(b)9: \$7,019.56 Unsecured: Total: \$7,019.56	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
LOS ANGELES CO WATERWORKS 260 E AVE K8 LANCASTER, CA 93535	143	Secured: Priority: 503(b)(9): \$117.66 Unsecured: Total: \$117.66	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
LOWELL SUN, THE PO BOX 1477 LOWELL, MA 01853	823	Secured: Priority: 503(b)(9): \$12,066.65 Unsecured: Total: \$12,066.65	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
LUBBOCK AVALANCHE JOURNAL PO BOX 491 LUBBOCK, TX 79408-0491	894	Secured: Priority: 503(b)(9): \$12,013.02 Unsecured: Total: \$12,013.02	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
M A D EXTERMINATORS INC 78 S TROOPER ROAD NORRISTOWN, PA 19403	852	Secured: Priority: 503(b)(9): \$84.80 Unsecured: Total: \$84.80	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
MADISON NEWSPAPER PO BOX 8759 MADISON, WI 53708	502	Secured: Priority: 503(b)(9): \$27,741.48 Unsecured: Total: \$27,741.48	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
MAGNUS MAGNUSSON INC 15 CLUB RD PORT JEFFERSON, NY 11777	760	Secured: Priority: 503(b)(9): \$86,268.33 Unsecured: Total: \$86,268.33	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
MARTIN COUNTY UTILITIES P O BOX 9000 STUART, FL 34995-9000	1087	Secured: Priority: 503(b)(9): \$385.84 Unsecured: Total: \$385.84	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
MCCALL HANDLING CO 8801 WISE AVE STE 200 BALTIMORE, MD 21222	646	Secured: Priority: 503(b)(9): \$13,899.82 Unsecured: Total: \$13,899.82	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MCKEE, BOB PO BOX 327 LAKE COUNTY TAX COLLECTOR TAVARES, FL 32778-0327	11768	Secured: Priority: 503(b)9: \$46,603.17 Unsecured: Total: \$46,603.17	03/16/2009	CIRCUIT CITY STORES, INC. (08-35653)
MEDIA GENERAL ALABAMA PO BOX 25818 RICHMOND, VA 23260-5818	1070	Secured: Priority: 503(b)9: \$9,013.08 Unsecured: Total: \$9,013.08	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
MEDIA GENERAL INC PO BOX 188 NC COMMUNITY NEWSPAPERS HICKORY, NC 28603	1135	Secured: Priority: 503(b)9: \$8,915.91 Unsecured: Total: \$8,915.91	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
MERCURY, THE 24 N HANOVER STREET POTTSTOWN, PA 19464	554	Secured: Priority: 503(b)9: \$4,484.52 Unsecured: Total: \$4,484.52	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
MERRIMACK VALLEY CORP 20 AEGEAN DR UNIT 11 METHUEN, MA 01844	463	Secured: Priority: 503(b)9: \$1,392.00 Unsecured: Total: \$1,392.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
MIDAMERICAN ENERGY COMPANY PO BOX 8020 DAVENPORT, IA 52808-8020	1245	Secured: Priority: 503(b)9: \$96,755.49 Unsecured: Total: \$96,755.49	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
MIDLAND, CITY OF RECORDS DIVISION 601 N LORAINE MIDLAND, TX 79701	825	Secured: Priority: 503(b)9: \$200.00 Unsecured: Total: \$200.00	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
MILWAUKEE PRESSURE WASH PO BOX 170036 MILWAUKEE, WI 53217	1276	Secured: Priority: 503(b)9: \$2,999.99 Unsecured: Total: \$2,999.99	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MINER FLEET MANAGEMENT GROUP 111 W SAN ANTONIO STE 200 NEW BRAUNFELS, TX 78130	1094	Secured: Priority: 503(b)9: Unsecured: Total:	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
MOBILE AREA WATER & SEWER SYSTEM MAWSS CT CAIN P O BOX 2368 MOBILE, AL 36652	507	Secured: Priority: 503(b)9: Unsecured: Total:	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
MONTGOMERY TOWNSHIP MUNICIPAL 1001 STUMP RD MONTGOMERYVILLE, PA 189369605	1163	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
MONTGOMERY TOWNSHIP MUNICIPAL SEWER AUTHORITY 1001 STUMP RD MONTGOMERYVILLE, PA 18936-9605	1164	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
MUSKEGON CHRONICLE PO BOX 59 MUSKEGON, MI 49443	589	Secured: Priority: 503(b)9: Unsecured: Total:	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
NATICK, TOWN OF PO BOX 646 TOWN COLLECTOR NATICK, MA 01760	1151	Secured: Priority: 503(b)9: Unsecured: Total:	11/26/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEWS & RECORD PO BOX 20848 GREENSBORO, NC 27420	601	Secured: Priority: 503(b)9: Unsecured: Total:	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
NEWSPAPER AGENCY CORPORATION PO BOX 704005 WEST VALLEY CTY, UT 84170-4005	892	Secured: Priority: 503(b)9: Unsecured: Total:	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)

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Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
NORTH COUNTY TIMES 207 E PENNSYLVANIA AVENUE ESCONDIDO, CA 92025	1174	Secured: Priority: 503(b)9: \$22,859.52 Unsecured: Total: \$22,859.52	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
NORTH WALES WATER AUTHORITY 200 W WALNUT ST PO BOX 1339 NORTH WALES, PA 19454-0339	449	Secured: Priority: 503(b)9: \$395.00 Unsecured: Total: \$395.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
NORTHWEST ARKANSAS DEMOCRAT PO BOX 1607 BUSINESS OFFICE RETAIL DISPLAY FAYETTEVILLE, AR 72702	237	Secured: Priority: 503(b)9: \$760.16 Unsecured: Total: \$760.16	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
OAHU AIR CONDITIONING SERVICE 938 KOHOU STREET PO BOX 17010 HONOLULU, HI 96817	1346	Secured: Priority: 503(b)9: \$77,128.00 Unsecured: Total: \$77,128.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
OG&E PO BOX 26040 OKLAHOMA CITY, OK 73126-0040	1080	Secured: Priority: 503(b)9: \$29,898.16 Unsecured: Total: \$29,898.16	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
OHIO EDISON BANKRUPTCY DEPT RM 204 6896 MILLER RD BRECKSVILLE, OH 44141	168	Secured: Priority: 503(b)9: \$13,821.94 Unsecured: Total: \$13,821.94	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
OMEGA WASTE MANAGEMENT INC PO BOX 495 CORNING, CA 96021	1392	Secured: Priority: 503(b)9: \$47,266.20 Unsecured: Total: \$47,266.20	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
OREGONIAN PUBLISHING CO, THE PO BOX 4221 PORTLAND, OR 97208-4221	840	Secured: Priority: 503(b)9: \$74,689.59 Unsecured: Total: \$74,689.59	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)

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EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ORTHODONTIC CENTERS OF VIRGINIA INC ATTN REAL ESTATE DEPT 3850 NORTH CAUSEWAY BLVD STE 800 METAIRIE, LA 70002	11587	Secured: Priority: 503(b)9: Unsecured: Total:	03/11/2009	CIRCUIT CITY STORES, INC. (08-35653)
ORTHODONTIC CENTERS OF VIRGINIA INC ATTN REAL ESTATE DEPT 3850 NORTH CAUSEWAY BLVD STE 800 METAIRIE, LA 70002	11579	Secured: Priority: 503(b)9: Unsecured: Total:	03/11/2009	CIRCUIT CITY STORES, INC. (08-35653)
OVERHEAD DOOR PORTLAND 10 LIBERTY DR LONDONDERRY, NH 03053	617	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
PADDOCK PUBLICATIONS INC PADDOCK PUBLICATIONS ARLINGTON HTS, IL 60006	725	Secured: Priority: 503(b)9: Unsecured: Total:	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
PARAGOULD DAILY PRESS 1401 WEST HUNT ST PO BOX 38 PARAGOULD, AR 72450	1407	Secured: Priority: 503(b)9: Unsecured: Total:	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
PATRIOT NEWS 812 MARKET STREET HARRISBURG, PA 17105	871	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
PEDERNALES ELECTRIC COOPERATIVE, INC P O BOX 1 JOHNSON CITY, TX 78636-0001	1062	Secured: Priority: 503(b)9: Unsecured: Total:	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
PENNICHUCK WATER WORKS INC 25 MANCHESTER ST P O BOX 1947 MERRIMACK, NH 03054-1947	570	Secured: Priority: 503(b)9: Unsecured: Total:	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PENNICHUCK WATER WORKS INC P O BOX 1947 MERRIMACK, NH 03054-1947	151	Secured: Priority: 503(b)9: \$69.39 Unsecured: Total: \$69.39	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
PENNICHUCK WATER WORKS, INC PO BOX 1947 MERRIMACK, NH 03054-1947	569	Secured: Priority: 503(b)9: \$67.48 Unsecured: Total: \$67.48	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
PICAYUNE ITEM PO BOX 580 PICAYUNE, MS 39466	1363	Secured: Priority: 503(b)9: \$454.96 Unsecured: Total: \$454.96	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
PINELLAS COUNTY, FL UTILITIES P O BOX 1780 CLEARWATER, FL 33757-1780	1158	Secured: Priority: 503(b)9: \$59.20 Unsecured: Total: \$59.20	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
PITTSBURGH POST GAZETTE BOX 400536 PITTSBURGH, PA 15268-0536	1263	Secured: Priority: 503(b)9: \$29,375.16 Unsecured: Total: \$29,375.16	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
PORTLAND GENERAL ELECTRIC PORTLAND GENERAL ELECTRIC PGE 7800 SW MOHAWK ST TUALATIN, OR 97062	706	Secured: Priority: 503(b)9: \$3,463.03 Unsecured: Total: \$3,463.03	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
PORTLAND GENERAL ELECTRIC PORTLAND GENERAL ELECTRIC PGE 7800 SW MOHAWK ST TUALATIN, OR 97062	705	Secured: Priority: 503(b)9: \$4,473.58 Unsecured: Total: \$4,473.58	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
PORTLAND GENERAL ELECTRIC PGE 7800 SW MOHAWK ST TUALATIN, OR 97062	708	Secured: Priority: 503(b)9: \$4,114.20 Unsecured: Total: \$4,114.20	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PORLAND GENERAL ELECTRIC PGE 7800 SW MOHAWK ST TUALATIN, OR 97062	707	Secured: Priority: 503(b)(9): \$577.92 Unsecured: Total: \$577.92	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
PORLAND GENERAL ELECTRIC PGE 7800 SW MOHAWK ST TUALATIN, OR 97062	709	Secured: Priority: 503(b)(9): \$1,514.97 Unsecured: Total: \$1,514.97	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
POST & COURIER, THE 134 COLUMBUS ST CHARLESTON, SC 29403-4800	505	Secured: Priority: 503(b)(9): \$31,389.78 Unsecured: Total: \$31,389.78	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
POST STANDARD, THE PO BOX 4915 SYRACUSE, NY 13221	1198	Secured: Priority: 503(b)(9): \$32,568.34 Unsecured: Total: \$32,568.34	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
POUGHKEEPSIE JOURNAL PO BOX 1231 POUGHKEEPSIE, NY 12602-1231	842	Secured: Priority: 503(b)(9): \$10,001.51 Unsecured: Total: \$10,001.51	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
PRESS ENTERPRISE C O BADGER LAW OFFICE THE PRESS ENTERPRISE COMPANY 5005 LA MART DR STE 101 RIVERSIDE, CA 92507	1356	Secured: Priority: 503(b)(9): \$39,988.30 Unsecured: Total: \$39,988.30	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
PUEBLO CHIEFTAIN, THE PO BOX 4040 PUEBLO, CO 81003	455	Secured: Priority: 503(b)(9): \$5,589.78 Unsecured: Total: \$5,589.78	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
QORE PROPERTY SCIENCES 11420 JOHNS CREEK PARKWAY DULUTH, GA 30097	1358	Secured: Priority: 503(b)(9): \$4,490.00 Unsecured: Total: \$4,490.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
RAYMOND OF NEW JERSEY LLC 1000 BRIGHTON ST UNION, NJ 07083	1305	Secured: Priority: 503(b)9: Unsecured: Total:	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
RECORD JOURNAL PO BOX 968 WALLINGFORD, CT 06492-0968	889	Secured: Priority: 503(b)9: Unsecured: Total:	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
RECORD, THE PO BOX 989 STOCKTON, CA 952010989	1100	Secured: Priority: 503(b)9: Unsecured: Total:	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
REGISTER GUARD, THE PO BOX 10188 EUGENE, OR 97440-2188	1353	Secured: Priority: 503(b)9: Unsecured: Total:	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
REGISTER PAJARONIAN 100 WESTRIDGE DR WATSONVILLE, CA 95076	481	Secured: Priority: 503(b)9: Unsecured: Total:	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)
RENO GAZETTE JOURNAL ATTN CREDIT MANAGER PO BOX 22000 RENO, NV 89520	1103	Secured: Priority: 503(b)9: Unsecured: Total:	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
REPUBLIC THE PO BOX 3011 COLUMBUS, IN 47202-3011	442	Secured: Priority: 503(b)9: Unsecured: Total:	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
RETAIL MDS INC 2909 SUNSET AVE EAST NORRITON, PA 19403	633	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
RICHLAND, CITY OF PO BOX 190 RICHLAND, WA 99352	1139	Secured: Priority: 503(b)9: Unsecured: Total:	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
RICHMOND TIMES DISPATCH PO BOX 27775 RICHMOND, VA 23261-7775	1088	Secured: Priority: 503(b)9: Unsecured: Total:	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR IMPRESSIONS MARKETING GROUP RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	860	Secured: Priority: 503(b)9: Unsecured: Total:	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
RIVERSIDE PUBLIC UTILITIES, CA 3900 MAIN STREET RIVERSIDE, CA 92522-0144	395	Secured: Priority: 503(b)9: Unsecured: Total:	12/02/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
ROCKFORD REGISTER STAR PO BOX 439 ROCKFORD, IL 61105	1476	Secured: Priority: 503(b)9: Unsecured: Total:	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
ROCKY MOUNTAIN BATTERY PO BOX 173796 DEPT FM DENVER, CO 80217-3796	793	Secured: Priority: 503(b)9: Unsecured: Total:	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
RUSSELLVILLE STEEL CO INC ATTN TRISH HENRY GEN COUNSEL PO BOX 1538 RUSSELLVILLE, AR 72811	249	Secured: Priority: 503(b)9: Unsecured: Total:	12/03/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SAN FRANCISCO CHRONICLE 801 TEXAS AVE HOUSTON, TX 77002	836	Secured: Priority: 503(b)9: \$112,114.98 Unsecured: Total: \$112,114.98	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SAN JOSE MERCURY NEWS DEPT 8217 LOS ANGELES, CA 90084-8217	1157	Secured: Priority: 503(b)9: \$191,407.66 Unsecured: Total: \$191,407.66	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
SANITATION DISTRICT NO 1 1045 EATON DR FT WRIGHT, KY 41017	591	Secured: Priority: 503(b)9: \$127.79 Unsecured: Total: \$127.79	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
SANTA BARBARA NEWS PRESS PO BOX 1359 SANTA BARBARA, CA 93102	677	Secured: Priority: 503(b)9: \$5,589.45 Unsecured: Total: \$5,589.45	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
SANTA ROSA, CITY OF PO BOX 1658 SANTA ROSA, CA 94502-1658	1304	Secured: Priority: 503(b)9: \$373.23 Unsecured: Total: \$373.23	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
SAUGUS TOWN CLERK, TOWN OF TOWN HALL SAUGUS, MA 01906	850	Secured: Priority: 503(b)9: \$160.00 Unsecured: Total: \$160.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
SAVANNAH MORNING NEWS PO BOX 1486 ACCOUNTS RECEIVABLE AUGUSTA, GA 30903-1486	1181	Secured: Priority: 503(b)9: \$7,114.86 Unsecured: Total: \$7,114.86	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SCHIMENTI CONSTRUCTION CO LLC 650 DANBURY RD RIDGEFIELD, CT 06877	966	Secured: Priority: 503(b)9: \$47,682.22 Unsecured: Total: \$47,682.22	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SCRIPPS TREASURER COAST NEWSPAPER PO BOX 9009 STUART, FL 34995-9936	676	Secured: Priority: 503(b)9: \$28,958.20 Unsecured: Total: \$28,958.20	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
SEEKONK, TOWN OF PO BOX 504 MEDFORD, MA 02155-0006	893	Secured: Priority: 503(b)9: \$250.00 Unsecured: Total: \$250.00	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
SENTINEL DEPT 8217 LOS ANGELES, CA 90084-8217	1156	Secured: Priority: 503(b)9: \$7,179.02 Unsecured: Total: \$7,179.02	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
SEQUIN GAZETTE ENTERPRISE PO BOX 1200 SEQUIN, TX 78155-1200	494	Secured: Priority: 503(b)9: \$1,395.48 Unsecured: Total: \$1,395.48	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SEYMORE TRIBUNE COMPANY 100 ST LOUIS AVE PO BOX 447 SEYMORE, IN 47274	1186	Secured: Priority: 503(b)9: \$893.28 Unsecured: Total: \$893.28	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SHOPLOCAL LLC 3512 PAYSHERE CR CHICAGO, IL 60674	1011	Secured: Priority: 503(b)9: \$22,927.80 Unsecured: Total: \$22,927.80	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SIGNAL, THE PO BOX 801870 SANTA CLARITA, CA 91380-1870	1096	Secured: Priority: 503(b)9: \$3,985.56 Unsecured: Total: \$3,985.56	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SIGNCO INC JERRY WOLF 16901 GRAND VIEW LANE KENNEWICK, WA 99338	391	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/02/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)

* "UNL" denotes an unliquidated claim.

Case No. 08-35653-KRH

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SIMON ROOFING & SHEET METAL 70 KARAGO AVE BOARDMAN, OH 44512-5949	1275	Secured: Priority: 503(b)(9): \$10,766.30 Unsecured: Total: \$10,766.30	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
SNAPPING SHOALS EMC PO BOX 73 COVINGTON, GA 30015-0073	849	Secured: Priority: 503(b)(9): \$6,155.96 Unsecured: Total: \$6,155.96	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
SNYDER PLUMBING CO INC 1921 4TH ST BRUNSWICK, GA 31520	566	Secured: Priority: 503(b)(9): \$238.00 Unsecured: Total: \$238.00	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
SPRINGFIELD UTILITY BOARD P O BOX 300 SPRINGFIELD, OR 97477-0077	968	Secured: Priority: 503(b)(9): \$2,433.10 Unsecured: Total: \$2,433.10	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
SPRINGFIELD WATER & SEWER COMMISSION P O BOX 3688 SPRINGFIELD, MA 01101	723	Secured: Priority: 503(b)(9): \$172.70 Unsecured: Total: \$172.70	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
ST LOUIS POST DISPATCH ATTN KATHY DOBSON 900 N TUCKER BLVD ST LOUIS, MO 63101	1042	Secured: Priority: 503(b)(9): \$114,643.76 Unsecured: Total: \$114,643.76	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
ST PETERS, CITY OF P O BOX 9 ST PETERS, MO 63376-0009	1060	Secured: Priority: 503(b)(9): \$182.87 Unsecured: Total: \$182.87	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
STATE OF FLORIDA DEPT OF BUSINESS & PROF REG ATTN ANNE BAILEY C O OFFICE OF GENERAL COUNSEL DIVISION OF HOTELS & RESTAURANTS 1940 N MONROE ST TALLAHASSEE, FL 32399-2202	1232	Secured: Priority: 503(b)9: \$632.00 Unsecured: Total: \$632.00	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
STATESMAN JOURNAL PO BOX 13009 SALEM, OR 97309	615	Secured: Priority: 503(b)9: \$21,846.39 Unsecured: Total: \$21,846.39	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
STEUBENVILLE, CITY OF 310 MARKET ST UTILITY OFFICE STEUBENVILLE, OH 43952	883	Secured: Priority: 503(b)9: \$168.75 Unsecured: Total: \$168.75	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
SUBURBAN EAST SALEM WATER DIST 3805 LABRANCH ST SE SALEM, OR 97317	451	Secured: Priority: 503(b)9: \$136.20 Unsecured: Total: \$136.20	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SUBURBAN EAST SALEM WATER DISTRICT 3805 LABRANCH STREET SE SALEM, OR 97317	446	Secured: Priority: 503(b)9: \$48.00 Unsecured: Total: \$48.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
SUMMIT TOWNSHIP SEWER AUTH 8890 OLD FRENCH RD ERIE, PA 16509-5459	1190	Secured: Priority: 503(b)9: \$98.34 Unsecured: Total: \$98.34	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SUN GAZETTE CO PO BOX 728 252 WEST FOURTH STREET WILLIAMSPORT, PA 17703-0728	153	Secured: Priority: 503(b)9: \$7,868.07 Unsecured: Total: \$7,868.07	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SUN, THE PO BOX 271 YUMA, AZ 85366-0271	1178	Secured: Priority: 503(b)9: \$8,880.64 Unsecured: Total: \$8,880.64	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
SYMMES TOWNSHIP 9323 UNION CEMETARY RD SYMMES TOWNSHIP, OH 45140-9386	971	Secured: Priority: 503(b)9: \$450.00 Unsecured: Total: \$450.00	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
TAMPA TRIBUNE PO BOX 85000 MEDIA GENERAL OPERATIONS RICHMOND, VA 23285-5000	146	Secured: Priority: 503(b)9: \$70,308.62 Unsecured: Total: \$70,308.62	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
TAXTALENT COM 1459 STUART ENGALS BLVD STE 302 MT PLEASANT, SC 29464	865	Secured: Priority: 503(b)9: \$995.00 Unsecured: Total: \$995.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
TEMPLE DAILY TELEGRAM PO BOX 6114 TEMPLE, TX 76503-6114	638	Secured: Priority: 503(b)9: \$8,576.93 Unsecured: Total: \$8,576.93	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
TEXAS STORAGE SYSTEMS 9501 MONROE RD HOUSTON, TX 77075-2551	11624	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	02/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
THE BUFFALO NEWS A DIVISION OF OBH INC C O GETMAN & BIRYLA LLP 800 RAND BUILDING 14 LAFAYETTE SQ BUFFALO, NY 14203-1995	226	Secured: Priority: 503(b)9: \$37,320.66 Unsecured: Total: \$37,320.66	11/28/2008	CIRCUIT CITY STORES, INC. (08-35653)
THE DALLAS MORNING NEWS INC PO BOX 660040 DALLAS, TX 75266-0040	749	Secured: Priority: 503(b)9: \$56,144.66 Unsecured: Total: \$56,144.66	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
TIMES LEADER, THE 200 S 4TH ST MARTINS FERRY, OH 43935	688	Secured: Priority: 503(b)(9): \$3,487.19 Unsecured: Total: \$3,487.19	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
TIMES PUBLISHING CO PO BOX 120 WICHITA FALLS, TX 76307	869	Secured: Priority: 503(b)(9): \$7,687.44 Unsecured: Total: \$7,687.44	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
TIMES WEST VIRGINIAN PO BOX 2530 300 QUINCY ST FAIRMONT, WV 26555-2530	792	Secured: Priority: 503(b)(9): \$2,502.00 Unsecured: Total: \$2,502.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
TIMES WORLD CORPORATION PO BOX 1951 ROANOKE, VA 24008-1951	1030	Secured: Priority: 503(b)(9): \$29,761.49 Unsecured: Total: \$29,761.49	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
TOLEDO EDISON BANKRUPTCY DEPT RM 204 6896 MILLER RD BRECKSVILLE, OH 44141	166	Secured: Priority: 503(b)(9): \$4,645.57 Unsecured: Total: \$4,645.57	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRIBUNE COMPANY D/B/A LOS ANGELES TIMES ATTN CAROL LIOTTA 435 N MICHIGAN AVE 3RD FL FSC CHICAGO, IL 60611	1175	Secured: Priority: 503(b)(9): \$344,842.80 Unsecured: Total: \$344,842.80	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRIBUNE COMPANY DBA BALTIMORE SUN ATTN CAROL LIOTTA 435 N MICHIGAN AVE 3RD FL CHICAGO, IL 60611	774	Secured: Priority: 503(b)(9): \$124,115.94 Unsecured: Total: \$124,115.94	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRIBUNE COMPANY DBA DAILY PRESS ATTN CAROL LIOTTA 435 N MICHIGAN AVE 3RD FL FSC CHICAGO, IL 60611	1172	Secured: Priority: 503(b)(9): \$40,824.89 Unsecured: Total: \$40,824.89	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)

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EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
TRIBUNE COMPANY DBA NEWSDAY ATTN CAROL LIOTTA 435 N MICHIGAN AVE 3RD FL CHICAGO, IL 60611	772	Secured: Priority: 503(b)9: \$262,766.50 Unsecured: Total: \$262,766.50	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRIBUNE COMPANY DBA ORLANDO SENTINEL ATTN CAROL LIOTTA 435 N MICHIGAN AVE 3RD FL CHICAGO, IL 60611	773	Secured: Priority: 503(b)9: \$79,340.52 Unsecured: Total: \$79,340.52	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
TRIBUNE COMPANY DBA SUN SENTINEL ATTN CAROL LIOTTA 435 N MICHIGAN AVE 3RD FL FSC CHICAGO, IL 60611	1173	Secured: Priority: 503(b)9: \$95,731.94 Unsecured: Total: \$95,731.94	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)
TUCSON ELECTRIC POWER COMPANY C O MARC JERDEN SENIOR LEGAL COUNSEL ONE SOUTH CHURCH AVE STE 100 TUCSON, AZ 85701	1039	Secured: Priority: 503(b)9: \$3,258.69 Unsecured: Total: \$3,258.69	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
TUCSON ELECTRIC POWER COMPANY C O MARC JERDEN SENIOR LEGAL COUNSEL ONE SOUTH CHURCH AVE STE 100 TUCSON, AZ 85701	1040	Secured: Priority: 503(b)9: \$5,058.91 Unsecured: Total: \$5,058.91	12/19/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
TUCSON NEWSPAPERS 4850 S PARK AVE TUCSON, AZ 85714	606	Secured: Priority: 503(b)9: \$20,757.60 Unsecured: Total: \$20,757.60	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
TULSA WORLD PO BOX 22129 TULSA, OK 74121-2129	1419	Secured: Priority: 503(b)9: \$21,568.93 Unsecured: Total: \$21,568.93	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
TURLOCK IRRIGATION DISTRICT P O BOX 819007 TURLOCK, CA 95381-9007	1708	Secured: Priority: 503(b)9: \$6,557.91 Unsecured: Total: \$6,557.91	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
UNION TRIBUNE PUBLISHING PO BOX 121546 SAN DIEGO, CA 921125546	1168	Secured: Priority: 503(b)9: \$134,658.28 Unsecured: Total: \$134,658.28	12/10/2008	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
UNITED ILLUMINATING PO BOX 9230 CHELSEA, MA 02150-9230	670	Secured: Priority: 503(b)9: \$9,047.77 Unsecured: Total: \$9,047.77	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITED ILLUMINATING PO BOX 9230 CHELSEA, MA 02150-9230	668	Secured: Priority: 503(b)9: \$12,289.09 Unsecured: Total: \$12,289.09	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITED ILLUMINATING PO BOX 9230 CHELSEA, MA 02150-9230	1035	Secured: Priority: 503(b)9: \$8,266.60 Unsecured: Total: \$8,266.60	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITED ILLUMINATING PO BOX 9230 CHELSEA, MA 02150-9230	669	Secured: Priority: 503(b)9: \$15,647.04 Unsecured: Total: \$15,647.04	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITED POWER P O BOX 929 BRIGHTON, CO 80601-0929	957	Secured: Priority: 503(b)9: \$5,728.76 Unsecured: Total: \$5,728.76	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
UNITIL PO BOX 2013 CONCORD, NH 03302-2013	1206	Secured: Priority: 503(b)9: \$14,043.37 Unsecured: Total: \$14,043.37	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
US SIGNS INC 1800 BERING STE 700 HOUSTON, TX 77057	1309	Secured: Priority: 503(b)9: \$108,844.38 Unsecured: Total: \$108,844.38	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
VANGUARD STRIPING 538 E 17TH CIR LA CENTER, WA 98629	2029	Secured: Priority: 503(b)(9): \$793.76 Unsecured: Total: \$793.76	12/30/2008	CIRCUIT CITY STORES, INC. (08-35653)
VECTOR SECURITY INC 10642 WAKEMAN CT MANASSAS, VA 20110	1148	Secured: Priority: 503(b)(9): \$300,529.80 Unsecured: Total: \$300,529.80	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
VENTURA COUNTY STAR PO BOX 4899 PORTLAND, OR 97208-4899	927	Secured: Priority: 503(b)(9): \$44,578.91 Unsecured: Total: \$44,578.91	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
VERO BEACH, CITY OF PO BOX 1180 UTILITIES VERO BEACH, FL 32961-1180	150	Secured: Priority: 503(b)(9): \$26,804.57 Unsecured: Total: \$26,804.57	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
VISUAL DEFENCE INC PO BOX 933294 ATLANTA, GA 31193-3294	786	Secured: Priority: 503(b)(9): \$6,820.08 Unsecured: Total: \$6,820.08	12/11/2008	CIRCUIT CITY STORES PR, LLC (08-35660)
WAAY 1000 MONTE SANO BLVD HUNTSVILLE, AL 35801	1444	Secured: Priority: 503(b)(9): UNL Unsecured: Total: UNL	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
WALNUT VALLEY WATER DISTRICT 271 SOUTH BREA CANYON ROAD WALNUT, CA 91789	1079	Secured: Priority: 503(b)(9): \$2,899.70 Unsecured: Total: \$2,899.70	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
WATERBURY REPUBLICAN AMERICA PO BOX 2090 WATERBURY, CT 067222090	1179	Secured: Priority: 503(b)(9): \$9,214.63 Unsecured: Total: \$9,214.63	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WBAL TV11 PO BOX 73175 BALTIMORE, MD 21273	1160	Secured: Priority: 503(b)9: \$12,495.00 Unsecured: Total: \$12,495.00	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WBBH PO BOX 7578 FT MYERS, FL 33911-7578	802	Secured: Priority: 503(b)9: \$4,721.75 Unsecured: Total: \$4,721.75	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
WBFF 2000 W 41ST ST BALTIMORE, MD 21211	663	Secured: Priority: 503(b)9: \$6,056.25 Unsecured: Total: \$6,056.25	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WBLS FM 3 PARK AVE 41ST FL NEW YORK, NY 10016	1155	Secured: Priority: 503(b)9: \$7,890.02 Unsecured: Total: \$7,890.02	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WTBJ FM PO BOX 402584 CLEAR CHANNEL BROADCASTING ATLANTA, GA 30384-2584	1008	Secured: Priority: 503(b)9: \$3,514.75 Unsecured: Total: \$3,514.75	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
WCVB ATTN MAUREEN MCCARTHY COLLECTIONS MANAGER 5 TV PL NEEDHAM, MA 02494	1218	Secured: Priority: 503(b)9: \$35,275.00 Unsecured: Total: \$35,275.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
WDCW TV 22264 COLLECTIONS CENTER DR CHICAGO, IL 60693	978	Secured: Priority: 503(b)9: \$9,018.50 Unsecured: Total: \$9,018.50	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
WEST JORDAN, CITY OF 8000 S REDWOOD RD WEST JORDAN, UT 84088	1144	Secured: Priority: 503(b)9: \$142.72 Unsecured: Total: \$142.72	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WHDH TV INC 7 BULFINCH PLACE BOSTON, MA 02114-2977	759	Secured: Priority: 503(b)9: \$26,435.00 Unsecured: Total: \$26,435.00	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
WHPT 11300 4TH ST N STE 318 ST PETERSBURG, FL 33716	586	Secured: Priority: 503(b)9: \$2,799.99 Unsecured: Total: \$2,799.99	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
WINCHESTER STAR, THE 2 NORTH KENT STREET WINCHESTER, VA 22601-5098	803	Secured: Priority: 503(b)9: \$10,561.16 Unsecured: Total: \$10,561.16	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
WINSTON SALEM JOURNAL PO BOX 26549 RICHMOND, VA 23261-6549	947	Secured: Priority: 503(b)9: \$28,179.20 Unsecured: Total: \$28,179.20	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
WJZY TV PO BOX 60953 CHARLOTTE, NC 28260	1462	Secured: Priority: 503(b)9: \$4,148.00 Unsecured: Total: \$4,148.00	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
WKGR FM 3071 CONTINENTAL DR W PALM BEACH, FL 33407	845	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
WKYC TV 1333 LAKESIDE AVE E CLEVELAND, OH 44114	815	Secured: Priority: 503(b)9: UNL Unsecured: Total: UNL	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
WLS TV 13213 COLLECTIONS CTR DR CHICAGO, IL 60693	464	Secured: Priority: 503(b)9: \$20,910.00 Unsecured: Total: \$20,910.00	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WLVI TV 7 BULFINCH PLACE BOSTON, MA 02114-2977	736	Secured: Priority: 503(b)9: \$16,022.50 Unsecured: Total: \$16,022.50	12/12/2008	CIRCUIT CITY STORES, INC. (08-35653)
WMUR PO BOX 845819 BOSTON, MA 02284-5819	1216	Secured: Priority: 503(b)9: \$10,540.00 Unsecured: Total: \$10,540.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
WMYT TV PO BOX 60953 CHARLOTTE, NC 28260	1469	Secured: Priority: 503(b)9: \$369.75 Unsecured: Total: \$369.75	12/16/2008	CIRCUIT CITY STORES, INC. (08-35653)
WNUV TV 2000 W 41ST ST BALTIMORE, MD 21211-1420	1162	Secured: Priority: 503(b)9: \$5,397.50 Unsecured: Total: \$5,397.50	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
WPIX TV 220 E 42ND ST NEW YORK, NY 10017	11720	Secured: Priority: 503(b)9: \$61,626.00 Unsecured: Total: \$61,626.00	03/09/2009	CIRCUIT CITY STORES, INC. (08-35653)
WPIX TV PO BOX 13831 NEWARK, NJ 071880831	1091	Secured: Priority: 503(b)9: \$62,092.50 Unsecured: Total: \$62,092.50	12/19/2008	CIRCUIT CITY STORES, INC. (08-35653)
WPLG TV ATTN MIRIANER SOTO PO BOX 864162 ORLANDO, FL 32886-4162	1057	Secured: Priority: 503(b)9: \$33,579.25 Unsecured: Total: \$33,579.25	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
WPMT TV 15247 COLLECTIONS CENTER DR CHICAGO, IL 60693	672	Secured: Priority: 503(b)9: \$5,163.75 Unsecured: Total: \$5,163.75	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WPMI TV 15247 COLLECTIONS CENTER DR CHICAGO, IL 60693	11816	Secured: Priority: 503(b)(9): \$5,877.75 Unsecured: Total: \$5,877.75	03/20/2009	CIRCUIT CITY STORES, INC. (08-35653)
WTMX FM PO BOX 811100 CHICAGO, IL 60681-1100	567	Secured: Priority: 503(b)(9): \$12,700.00 Unsecured: Total: \$12,700.00	12/04/2008	CIRCUIT CITY STORES, INC. (08-35653)
WTVR FM PO BOX 402584 CLEAR CHANNEL BROADCASTING INC ATLANTA, GA 30384-2584	1441	Secured: Priority: 503(b)(9): \$5,814.00 Unsecured: Total: \$5,814.00	12/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
WTVT TV NEW WORLD COMMUNICATIONS INC PO BOX 100535 ATLANTA, GA 30384-0535	1412	Secured: Priority: 503(b)(9): \$23,141.25 Unsecured: Total: \$23,141.25	12/18/2008	CIRCUIT CITY STORES, INC. (08-35653)
WTVZ TV 900 GRANBY ST NORFOLK, VA 23510	152	Secured: Priority: 503(b)(9): \$1,863.75 Unsecured: Total: \$1,863.75	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
WWBT INC PO BOX 12 RICHMOND, VA 23218	11807	Secured: Priority: 503(b)(9): \$8,126.00 Unsecured: Total: \$8,126.00	03/20/2009	CIRCUIT CITY STORES, INC. (08-35653)
WYOMING TRIBUNE EAGLE 702 W LINCOLNWAY CHEYENNE, WY 82001-4397	1055	Secured: Priority: 503(b)(9): \$2,663.97 Unsecured: Total: \$2,663.97	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
WYOMING, STATE OF 2101 ONEIL AVE RM 101 WYOMING CITY CLERKS OFFICE CHEYENNE, WY 82001	797	Secured: Priority: 503(b)(9): \$75.05 Unsecured: Total: \$75.05	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)

* "UNL" denotes an unliquidated claim.

EXHIBIT C - Non-Goods 503(b)(9) CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
WZVN PO BOX 7087 FORT MYERS, FL 33911-7087	796	Secured: Priority: 503(b)9: \$1,479.00 Unsecured: Total: \$1,479.00	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
	Total: 357	\$8,570,494.47		

* "UNL" denotes an unliquidated claim.